vol 6

PROCEEDINGS

OF

HIS MAJESTY'S GOVERNMENT

IN

IRELAND,

RESPECTING

The better Collection of the Revenue,

1800—1804:

PRESENTED TO THE HOUSE OF COMMONS,

In pursuance of their Orders of the 9th of July 1804.

Ordered to be printed 21st January and 14th February 1805.

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PROCEEDINGS

Of His Majeſty's Government in IRELAND, reſpecting the Collection of the Revenue, 1800—1804.

Chief Secretary's Office—ORDERS, &c. to the Commiſſioners of Revenue.

Copies of Letters to the Boards of CUSTOMS and EXCISE, from the Office of the CHIEF SECRETARY of the LORD LIEUTENANT of IRELAND, reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues of IRELAND;—ſince 1ſt January 1800.

Dublin Caſtle, 21ſt October 1800.

My Lords and Gentlemen,

I AM directed, by my Lord Lieutenant, to deſire that you will order the Accomptant General to make out the yearly Accounts to the 25th March laſt, without delay, ſo that they may be preſented to His Excellency on the 1ſt day of December next; and that he will then proceed upon the Accounts to Michaelmas and December with all convenient diſpatch.

I have the honour, &c. &c.
CASTLEREAGH.

Dublin Caſtle, 28th July 1801.

My Lords and Gentlemen,

I am directed by my Lord Lieutenant, to deſire you will lay before His Excellency a Liſt of all the Cuſtom Houſes, Stores, and other Buildings under your direction and management, ſtating thoſe which are finiſhed, with the annual expence of keeping up the ſame, and thoſe which are at preſent unfiniſhed, with a particular ſtatement of what the ſame have already coſt the Public, what will be the Sums neceſſary for their completion, and what upon eſtimate will be the annual charge of keeping the ſame in repair, coals and candles, and furniture.

And His Excellency alſo deſires you will propoſe, and lay before Him an Account of all the Lighthouſes under your management, whether finiſhed or building, together with the annual charges thereof, ſpecifying ſuch as are lighted with coals, and ſuch as are lighted with oil.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

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Dublin Caſtle, 10th Auguſt 1801.

My Lords and Gentlemen,

IT appearing to the Lord Lieutenant that the Collection of Ennis has been a conſiderable time in charge of a Surveyor General, I am commanded by His Excellency to deſire you will report to Him the ſtate of the ſaid Collection at the time it was taken charge of by the Surveyor General, and alſo the ſtate of the ſame during the time it has been in charge.

I have the honour to be, &c. &c.

CHARLES ABBOT.

FORM of a RETURN to be made from the COMMISSIONERS

	ESTABLISHMENT OF OFFICERS.							GROSS RE-					
N° of Officers.	Rank of Officer.	His Name.	By whom appointed.	How appointed.	Duration of Intereſt, &c. for Life, or Years, or during Pleaſure.	Executed in Perſon, or by Deputy; and if by Deputy, by what Authority.	When appointed.	By whom paid.	Increaſed Salary, and fixed Allowances (if any).	By whom paid.	Amount of Fees, and by what Authority eſtabliſhed,	By whom paid.	Other Emoluments (if any).

N. B.—Any Variation in the Profits, Hour of Attendance, or Duties, and

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Dublin Caſtle, 1ſt September 1801.

My Lords and Gentlemen,

I have the Lord Lieutenant's commands to deſire you will direct the proper Officer to tranſmit to me, for His Excellency's information, as ſoon as may be, the following Account, viz.

An Account of what Surveyors General, or other Officers, have been in charge of Collections during twenty years, ending the 1ſt of September 1801, and for what Periods of Time, and for what Cauſe they have remained ſo; diſtinguiſhing the Names of the Surveyors General, or other Officers, ſo in charge, and the Collections of which they have been in charge during that period.

I have the honour to be, &c.

To the
Commiſſioners of the Revenue.

CHARLES ABBOT.

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Dublin Caſtle, 24th Auguſt 1801.

My Lords and Gentlemen,

I have it in command from the Lord Lieutenant, to deſire that you will tranſmit to me with as little delay as poſſible, for the immediate information of His Excellency, a Return of the Eſtabliſhment of your Officers in the Cuſtom Department, exactly correſponding with the incloſed Form, and ſpecifying correctly the information required in the reſpective columns thereof, where the Headings ſeverally apply to the conſtitution and eſtabliſhment of your Office, or to any points connected therewith, as alſo to ſtate the attendance and duties of your department.

His Excellency further deſires, that the Return now required from you, may be completed as if to be verified upon Oath, and alſo that it may be ſigned by the proper Officer or Officers.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Cuſtoms.

A like letter to Commiſſioners of Exciſe.

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of the CUSTOM DEPARTMENT; for the Year 1801.

-CEIPTS.				DEDUCTIONS.				NET RECEIPT.		Other Public EMPLOYMENTS.		
From whom.	Amount of Salary.		TOTAL Receipts.	Taxes.	Pay to Aſſiſtants and Clerks.	Other Deductions (if any).	TOTAL Deductions.	Net Receipt for 1801.	Net Payment Amounts, upon an Average of the laſt Three Years.	Other Employments, Places, or Penſions, under Government.	Their Annual Value.	OBSERVATIONS.

the Dates of ſuch Variation, to be ſet forth in the Column of OBSERVATIONS.

Dublin Caſtle, 8th September 1801.

My Lords and Gentlemen,

I have received a letter, dated the 19th Auguſt, from Allan Mac Lean, Eſq; your Secretary, in anſwer to the Lord Lieutenant's deſire reſpecting the Collection of Ennis, ſignified by my letter to you of the 10th paſt; and ſtating, that the Balance due by John Harriſon, Eſq; Collector, on the 14th September 1799, when the Surveyor General took charge, was Three thouſand one hundred and ninety-two Pounds ten Shillings and five Pence Halfpenny; and that a Balance ſtill remains due by him, amounting to One thouſand eight hundred and fifty Pounds and One Farthing.

And having laid the ſaid Letter before my Lord Lieutenant, I am commanded by His Excellency to ſignify His deſire that you will diſmiſs Mr. Harriſon from the Collection of Ennis.

I have the honour to be, &c. &c.

CHARLES ABBOT.

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My Lords and Gentlemen, Dublin Caſtle, 12th September 1801.

I am directed, by the Lord Lieutenant, to deſire you will order the proper Officers to make out and tranſmit to me, for His Excellency's information, as ſoon as may be, the following Accounts, viz.

An Account of the ſeveral Veſſels employed in the Revenue Service for ten years, ending the 1ſt of September 1801, deſcribing their Tonnage, Number of Guns, Number of Men, their reſpective Stations, and the extent thereof, and diſtinguiſhing each year.

An Account of the Groſs Value of the Seizures made by the ſaid Veſſels for the years ending 1798, 1799, and 1800, and the annual Expences of maintaining them.

And an Account of the Balances now due from all deceaſed or diſmiſſed Collectors of the Revenue, ſpecifying the Amount originally due, the Dates of ſubſequent Payments, if any, made in reduction thereof, and the Sums now remaining due, with a State of the Proceedings had for recovery thereof, and diſtinguiſhing thoſe which are ſeparate from thoſe which are deſperate.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

My Lords and Gentlemen, Dublin Caſtle, 12th September 1801.

I have the Lord Lieutenant's commands to deſire you will conſider and report to Him ſuch a mode of paſſing Accounts of Collectors as may diſpenſe with their perſonal attendance in Dublin for that purpoſe, or ſhorten the time which is now neceſſary for their attendance for that purpoſe; due regard being had in any ſuch alteration to the correctneſs of ſuch Accounts, and the efficacy of the Checks to be applied to them.

To the
Commiſſioners of the Revenue.

I have the honour to be, &c.
CHARLES ABBOT.

My Lords and Gentlemen, Dublin Caſtle, 21ſt September 1801.

I am directed, by the Lord Lieutenant, to deſire you will lay before His Excellency the Reports made to you by the four Surveyors General upon the Revenue eſtabliſhment, in reſpect to the ninety days during which they were out on duty in the years 1799 and 1800, and alſo during the preſent year, if any ſuch Reports have been made.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

My Lords and Gentlemen, Dublin Caſtle, 22d September 1801.

I have the Lord Lieutenant's commands to deſire you will lay before Him the following Accounts, viz.

An Account of all Officers, who have been abſent from their reſpective ſtations ſince the 1ſt of January 1795, their Names, the length of Time during which they have been abſent, and the Names and Capacities of the Officers who have performed the Duties, with the additional Expence to the Public incurred by reaſon of ſuch abſence.

To the
Commiſſioners of the Revenue.

I have the honour to be, &c.
CHARLES ABBOT.

My Lords and Gentlemen, Dublin Caſtle, 22d September 1801.

I am directed, by the Lord Lieutenant, to requeſt to have the opinion of the Board upon the ſufficiency of the preſent Number of Port Surveyors and Inſpectors of the Cuſtom Houſe Quay of Dublin, and alſo of the preſent Number of Landwaiters on the Cuſtom Houſe Quay of Dublin, after taking into their conſideration the Facts and Obſervations ſtated in the Reports made by Mr. Croker to the Board, upon the 31ſt May 1800 and 26th July 1800 reſpectively, and that they will report the ſame forthwith.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

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My Lords and Gentlemen, Dublin Caſtle, 25th September 1801.

I have received and laid before the Lord Lieutenant Mr. M'Lean's letter of the 22d inſtant, acquainting me, for His Excellency's information (in anſwer to mine of the 21ſt, ſignifying to you His Excellency's deſire, that the Reports of your Surveyors General ſhould be laid before him) that the Surveyors General do not make Reports except when ſpecially called upon.

And His Excellency has directed me, to ſignify to you his deſire, that you do forthwith give orders to the ſaid Surveyors General, that they do ſeverally make Quarterly Reports to you, ſtating the particular Services executed by them during the twenty-two days for which they ſhall hereafter tranſmit Certificates to you of their having been out on duty in each quarter, in order to entitle them to the additional ſalary; and that you tranſmit Copies of all ſuch Reports, quarterly, to the Lord Lieutenant for His Excellency's information.

To the Commiſſioners of the Revenue. I have the honour to be, &c.
CHARLES ABBOT.

My Lords and Gentlemen, Dublin Caſtle, 25th September 1801.

On the 23d of July I had the honour of tranſmitting to you Two Reports, one from the Commiſſioners of Exciſe, the other from the Commiſſioners of Cuſtoms, in London, relative to the Regulations propoſed to be adopted by thoſe Boards in conſequence of the Union.

And His Excellency being very deſirous that no time ſhould be loſt in ſettling the moſt proper arrangements for regulating the Commercial Intercourſe between Great Britain and Ireland in conſequence of the Union, has directed me to ſignify to you His deſire, that you will give your attention to thoſe Reports, and that you will lay before Him, with every convenient diſpatch, your opinion upon the ſeveral matters contained in thoſe Reports, in order that the ſame may be forthwith tranſmitted to His Majeſty's Miniſters in England, who have deſired to be informed thereof; and His Excellency is the more deſirous of receiving your opinion without delay, as it may become neceſſary to prepare a Bill or Bills to be ſubmitted to Parliament upon the ſubject.

I have the honour to be, &c.
CHARLES ABBOT.

To the Commiſſioners of the Revenue.

My Lords and Gentlemen, Dublin Caſtle, 30th September 1801.

I am directed, by the Lord Lieutenant, to deſire you will forthwith take into your conſideration the ſubject of Illicit Diſtillation, and report to Him, as ſoon as you conveniently can, your opinion upon the methods which may be moſt expedient to adopt for effectually preventing the ſame.

I have the honour to be, &c.
CHARLES ABBOT.

To the Commiſſioners of the Revenue.

Dublin Caſtle, 30th September 1801.

My Lords and Gentlemen,

On the 1ſt of this month I ſignified to you the Lord Lieutenant's commands, that the proper Officer ſhould tranſmit to me "an Account of what Surveyors General, or other Officers, have been in charge of Collections during twenty years, ending the 1ſt of September 1801, and for what Periods of Time, and for what Cauſe they have remained ſo; diſtinguiſhing the Names of the Surveyor General, or other Officers, ſo in charge, and the Collections of which they have been in charge during that period."

And I have now to expreſs to you His Excellency's ſurpriſe, that this Account has not been laid before me, and to deſire you will give orders for the above Account, ſo far as it is now made out, to be ſent to me forthwith.

To the Commiſſioners of the Revenue. I have the honour to be, &c.
CHARLES ABBOT.

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Dublin Caſtle, 6th October 1801.

My Lords and Gentlemen,

The Lord Lieutenant having taken into conſideration your Report of the 26th September, in anſwer to His Excellency's deſire, ſignified by my letter of the 22d paſt, wherein you ſtate you are of opinion, that the preſent number of Surveyors and Landwaiters are not ſufficient for the full and proper execution of the duty, and that the great increaſe of Buſineſs, and the many new Regulations that have taken place, will require an addition of One Surveyor and Two Landwaiters for the Cuſtom Houſe Quay of Dublin; and it appearing by the Report of Mr. Croker, referred to in your Report, that it will be expedient that an additional Surveyor and Inſpector of the Cuſtom Houſe Quay of Dublin ſhould be employed chiefly for the diſcharge of Tobacco, and that Two additional Landwaiters ſhould be employed chiefly for the diſcharge of Store Goods;

I am commanded, by His Excellency, to deſire that you will appoint—

Michael Uſher Doyle, now Surveyor of Exciſe on Tobacco in Dublin, to be an additional Surveyor and Inſpector on the Cuſtom Houſe Quay of Dublin, and to be chiefly employed in the diſcharge of Tobacco, as recommended by Mr. Croker, in his Report to you;

And Mr. Richard Underwood, now Inſpector of Hawkers and Pedlars Licences, and Mr. Thomas Dodd Smith, now Licenſe Officer in Dublin, to be the additional Landwaiters on the Cuſtom Houſe Quay of Dublin, agreeably to your recommendation before mentioned.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 12th October 1801.

My Lords and Gentlemen,

Having received a letter from William Irving, Eſq; of the Cuſtom Houſe, London, relative to the mode of checking and paſſing the Accounts of the Out-port Collectors of the Cuſtoms in England, without requiring their attendance in London; I am commanded by the Lord Lieutenant to ſend you a copy of the ſaid letter, with the papers annexed, for your information.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 16th October 1801.

My Lords and Gentlemen,

I am commanded, by the Lord Lieutenant, to deſire you will take the encloſed Return of Surveys and Walks into your conſideration; and report to His Excellency your opinion upon the expediency of directing a Periodical Change of the Surveys and Walks mentioned therein, and in what manner the ſame may be moſt uſefully directed.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 19th October 1801.

My Lords and Gentlemen,

The Lord Lieutenant deſires you will direct the proper Officer to prepare the following Account, and return the ſame to me to be laid before His Excellency:

An Account of the Sort of Goods imported into the Port of Dublin, which in your opinion it would be proper to warehouſe under the King's Lock, duty free, or upon payment of part of the duty, ſo as to be free of all duty if re-exported.

And His Excellency alſo deſires you will ſtate to Him your opinion what regulations it would be fit to eſtabliſh for carrying ſuch a meaſure into effect.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of Revenue.

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Dublin Caſtle, 20th October 1801.

My Lords and Gentlemen,

It having been repreſented to the Lord Lieutenant, that great Irregularities and very fraudulent Practices, to a great extent, have obtained in the mode of executing the Permit Buſineſs; His Excellency deſires that you will take into your conſideration the circumſtances under which that Buſineſs is at preſent conducted, and report to His Excellency ſuch Regulations and Arrangements as will, in your opinion, moſt effectually prevent the recurrence of thoſe Irregularities and Frauds in future.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 20th October 1801.

My Lords and Gentlemen,

I am directed, by the Lord Lieutenant, to ſend you the encloſed copy of a letter which I have received from H. Addington, eſq. Secretary to the Lords of the Treaſury in Great Britain, dated the 14th inſtant; and, agreeably to the requeſt therein contained, His Excellency deſires you will give directions to the Inſpector General of Imports and Exports here, to attend to ſuch informations as he may receive from Mr. Irving, Inſpector General of the Imports and Exports in England, with reſpect to the mode of keeping the Ledger in his Department, and to tranſmit a copy thereof, annually, to Mr. Irving, and to correſpond with him on all ſuch ſubjects as may relate to the connection between the two Offices.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 20th October 1801.

My Lords and Gentlemen,

His Excellency the Lord Lieutenant having taken into His conſideration the motives which induced His predeceſſor the Marquis of Buckingham to add to the number of your Board; alſo the arrangement which was made at that time for conducting the Buſineſs of the Revenue with greater eaſe, advantage, and diſpatch, as ſtated in Mr. Sackville Hamilton's letter to your Board of the 17th October 1789; is of opinion, that the advantages to the Revenue, and eaſe to the managers thereof, therein propoſed, would be more effectually ſecured, if the principles there laid down were extended ſomewhat further.

His Excellency conceives that two Boards ſitting in the ſame room, although at different tables, muſt neceſſarily interfere with and interrupt each other; that it is impoſſible for two Secretaries to read at the ſame time to two Boards ſitting in the ſame room, without diſtracting the attention of both Boards; and therefore He is of opinion, that it would add much to the convenience of the Commiſſioners, and to the diſpatch of buſineſs, if the Commiſſioners for ſuperintending the different branches of Revenue ſat in different rooms.

His Excellency is alſo of opinion, that by dividing the Buſineſs, and confining the attention of a certain number of the Commiſſioners to diſtinct apartments, they will be able to direct the Buſineſs committed to them much more to the advantage of the Public, than they could do while their minds were diſtracted by too great a variety of objects.

I am therefore commanded by His Excellency to ſignify to you, That it is His pleaſure that the Buſineſs of the Revenue be in future divided into PORT and INLAND Buſineſs; and be conducted in ſeparate Departments, in the manner hereinafter ſtated.

That

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That the Port Buſineſs do conſiſt of ſuch part as is at preſent tranſacted in the Office of the Secretary for the Port Buſineſs; and the Inland do conſiſt of ſuch part as is at preſent tranſacted in the Office of the Secretary for the Inland Department.

That the latter diviſion be put under the ſuperintendence of Mr. Beresford, and the other four Commiſſioners of Exciſe; and the former diviſion under that of Mr. Beresford and the four Commiſſioners of Cuſtoms.

That the Commiſſioners for the Port Department do ſit in the preſent Board Room, as being more convenient for the Officers of the Long Room and the Merchants having buſineſs to tranſact, than any other apartment; and that the Commiſſioners for the Inland Revenue do ſit in the large room at preſent in the poſſeſſion of the Secretary for that Department.

That the Commiſſioners thus appointed, do confine their attention to thoſe branches of the Revenue thus put under their ſuperintendence; but that when the Law requires any act to be done in the Exciſe branch of the Port Department, ſuch as ſigning Commiſſions, &c. the Commiſſioners of Exciſe will, at the requiſition of the Commiſſioners acting in the Port Department, give them ſuch aid as the Law empowers them to do.

By this arrangement the Buſineſs of the Revenue will be conducted preciſely upon the plan laid down in the letter of the 17th October 1789, except that the Commiſſioners for the different Departments will ſit in different rooms.

The other cauſe of the delay of Buſineſs menrioned in the letter of the 17th of October 1789, was the great length of time conſumed in trials before the Board; this cauſe is now totally removed, as theſe trials are now held before Sub-Commiſſioners in the diſtrict of Dublin, as in other diſtricts; and as the preſent arrangement will obviate the inconveniences ariſing from the Commiſſioners all ſitting together, he conceives the ſtrongeſt hopes, that every part of the Revenue Buſineſs will go on with eaſe and diſparch.

His Excellency has the firmeſt reliance upon the attention and abilities of the Commiſſioners in both Departments; and knowing their zeal for the Public Service, he cannot entertain a doubt, but they will exert themſelves for the advantage of the Revenue committed to their care, and that they will, where neceſſary, cordially co-operate in carrying on the Buſineſs in the manner moſt advantageous for the Public.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 21ſt October 1801.

My Lords and Gentlemen,

The Lord Lieutenant being informed that there are above Ten years Crown Rent due for the Rectory of Trevitt, in the dioceſe of Meath, His Excellency deſires you will report to him the cauſe of ſo great an Arrear being ſuffered to accrue, and what prevented the proper meaſures being taken for enforcing the payment of the ſame.

His Excellency alſo deſires you will direct the proper Officer to prepare and return to me, for His information, an Account of all Arrear of Quit and Crown Rents, due the 25th of March laſt, from Eccleſiaſtical Livings in Ireland.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 30th October 1801.

My Lords and Gentlemen,

I am commanded, by the Lord Lieutenant, to deſire you will cauſe to be laid before me, for His Excellency's information, a Liſt of the ſupernumerary Clerks employed in the ſeveral Offices in the Inland Department; diſtinguiſhing each Office to which they belong, with the Dates of their Appointments, their Salaries, and Allowances.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of Exciſe.

A like letter of ſame Date to the Commiſſioners of Cuſtoms.

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Dublin Caſtle, 11th November 1801.

My Lords and Gentlemen,

The Lords Commiſſioners of the Treaſury, having repreſented to the Lord Lieutenant, that the produce of the Duty on the manufacture of Paper appears to them to be much leſs than it ought to be, and that it would be adviſeable that a perſon ſkilled in that manufacture ſhould be appointed to inſpect the Paper Mills, and to inſtruct the Revenue Officers to charge the Duties in a proper manner, for which ſervice they recommend Mr. Daniel Sullivan;

And, it appearing to His Excellency, that a conſiderable increaſe of Revenue may probably be obtained from this meaſure; His Excellency deſires you will appoint Mr. Sullivan to be Inſpector of Paper Mills in Ireland, for the purpoſe of inſtructing the Revenue Officers in the proper mode of charging the Duties; the ſaid appointment to continue for the ſpace of a year only, as an experiment to aſcertain the benefits likely to ariſe from ſuch an office; and Mr. Sullivan is to be allowed a ſalary at the rate of £. 300. a year, and an allowance of One guinea per day while employed in this duty, upon proof thereof to be made to your ſatisfaction.

And His Excellency further deſires, that at the expiration of the year, you will report to him Mr. Sullivan's proceedings in the execution of this ſervice; and the advantages which ſhall have reſulted, and are likely to reſult, from his exertions as Inſpector of Paper Mills.

To the
Commiſſioners of the Revenue.

I have the honour to be, &c.
CHARLES ABBOT.

Dublin Caſtle, 14th November 1801.

My Lords and Gentlemen,

The Lord Lieutenant has received your Report relative to the expediency of directing a Periodical Change of Surveys and Walks, and the Report of Mr. M'Loughlin, Examiner of Surveyors and Gaugers Books, dated the 27th of October, upon that ſubject; in which he ſtates, that if experiment is to be made, it only remains that the Inſpectors and Collectors of the ſeveral diſtricts mentioned in the Return annexed to his Report, ſhould be ordered to prepare the changes accordingly, and lay ſchemes of the ſame before you for confirmation.

And I am directed by His Excellency, to deſire you will accordingly call for ſuch ſchemes of change of Surveys and Walks as may be thought proper to propoſe and lay the ſame before His Excellency, in order that the ſame may be conſidered more fully how far ſuch changes would be adviſable.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 26th November 1801.

My Lords and Gentlemen,

The Lord Lieutenant has conſidered your Report of the 14th inſtant, and the papers encloſed therein, reſpecting the Arrears of Quit Rent due for the Rectory of Trevitt, and other Eccleſiaſtical Livings in Ireland.

And, it appearing to His Excellency that ſome more effectual mode for collecting the Quit Rents than that at preſent in uſe ſhould be adopted, His Excellency deſires that you will immediately conſult your Counſel (and His Majeſty's Attorney General, if neceſſary) upon ſuch meaſures as ſhould be adopted for the recovery of the Arrears of Quit Rent now outſtanding; and alſo, for a more regular, effectual, and equitable mode of collecting the Quit Rents, and for preventing an accumulation of Arrears in future; and when you ſhall have obtained their opinion and advice upon this ſubject, you will report the ſame for His Excellency's information.

To the
Commiſſioners of the Revenue.

I have the honour to be, &c.
CHARLES ABBOT.

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Dublin Caſtle, 1ſt December 1801.

My Lords and Gentlemen,

The Lord Lieutenant wiſhing to give every encouragement to the Revenue Officers in the execution of their duty, I am commanded, by His Excellency, to ſignify to you His deſire, that no part of any ſeizures or ſhares, which by law are given to ſuch Officers, be remitted in future, unleſs by His Excellency's ſpecial authority.

His Excellency alſo deſires you will give directions to the proper Officers, to lay before me, for His Excellency's information, an Account, quarterly, of all Seizures, ſtating the Officers Names who make them, the Places where made, the particular Articles ſeized, and the Quantity and Value thereof.

And His Excellency further deſires you will cauſe theſe regulations to be officially notified to all Revenue Officers.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 1ſt December 1801.

My Lords and Gentlemen,

The Lord Lieutenant deſires you will make ſtrict enquiry, whether any Officer of the Cuſtoms be engaged in trade contrary to the 48th rule of the Act of Cuſtoms; and His Excellency recommends to your attention, a ſtrict enforcement of that rule, which prohibits any Officer of the Cuſtoms from buying or ſelling by way of merchandize.

I have the honour to be,

CHARLES ABBOT.

Dublin Caſtle, 5th December 1801.

My Lords and Gentlemen,

The Lord Lieutenant underſtanding that Books for enforcing the attendance of Officers upon the Cuſtom Houſe Quay and Stores, and in the two Secretaries Offices, have been eſtabliſhed, His Excellency deſires that you will direct that the ſaid Book (or copies thereof, or of ſome of them) may be ſent to me, for His information, in order that it may appear what has been the effect of ſuch regulation in ſecuring the attendance of the ſeveral Officers to whom it relates.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 5th December 1801.

My Lords and Gentlemen,

The attendance of the Revenue Cruizers being no longer required by the Officers commanding His Majeſty ſhips on the coaſts of Ireland, the Lord Lieutenant deſires you will immediately ſend inſtructions to all the Officers commanding thoſe Cruizers to repair to their proper ſtations accordingly.

And His Excellency deſires you will conſider and report to Him, whether any and what reduction ſhould be made of the increaſed eſtabliſhment of the ſaid Cruizers, which took place on account of their being under the Orders of the Admiralty.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

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Dublin Caſtle, 10th December 1801.

My Lords and Gentlemen,

I have the Lord Lieutenant's commands to deſire you will, as ſoon as you can conveniently, lay before Him your Report reſpecting ſuch a mode of paſſing the Collector's Accounts as may diſpenſe with their perſonal attendance in Dublin, which ſubject was ſubmitted to your conſideration by my letter of the 12th September.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 19th December 1801.

My Lords and Gentlemen,

The Lord Lieutenant deſires you will order the proper Officers forthwith to make out and tranſmit to me, for His Excellency's information,

A Return of the Detections made on perſons Malting or Diſtilling privately ſince the 6th of March 1800, ſpecifying the Perſon or Perſons detected, and the Diſtrict the detection was made in when Informations were filed, and Convictions had thereon; the Officers Names who were concerned in the detection; the Amount of the Penalties on each conviction; and the Proportion paid to the detecting Officer; and where detections made, and informations not filed, the cauſe is to be ſtated for not filing the information.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 19th December 1801.

My Lords and Gentlemen,

The Lord Lieutenant deſires you will give orders to the proper Officers forthwith to prepare and tranſmit to me, for His Excellency's information,

A Return of Fines and of Seizures made ſince the 6th of March 1801, ſpecifying the Goods ſeized, and the Perſons fined; when the Informations were filed, and Convictions had thereon; the Officers who were concerned in making the Seizure, or filing the Informations for Penalties; the Amount of the Penalties in each connection, and Produce of the Seizure; the Proportions of each paid to the detecting Officer; and alſo the Fines remitted, or Seizures given up within the above period.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of Cuſtoms.

A like letter, of ſame date, was written to the Commiſſioners of Exciſe.

Dublin Caſtle, 1ſt January 1802.

My Lords and Gentlemen,

Your repreſentation of the 23d inſtant, upon the Petition of Mr. James Murray, relative to Ten Pipes of Port Wine, which you ſtate to have been irregularly delivered out of the King's Stores, before the Duties were paid, having been laid before the Lord Lieutenant, His Excellency earneſtly recommends to your attention a ſtrict enforcement of the Regulations as eſtabliſhed for compelling the payment of the Duties before any Goods are delivered out of the Stores to the Merchants for conſumption.

His Excellency alſo deſires you will conſider and report whether any further Regulations than thoſe which are now eſtabliſhed, are in your opinion requiſite for more effectually ſecuring their object.

I have the honour to be, &c.
CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

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Dublin Caſtle, 11th January 1802.

My Lords and Gentlemen,

I am directed, by the Lord Lieutenant, to remind you of His Excellency's deſire, that you would conſider and report to Him a mode for paſſing the Collectors Accounts, whereby their perſonal attendance in Dublin for that purpoſe might be diſpenſed with.

And His Excellency earneſtly wiſhes to receive your Report on this ſubject as ſoon as poſſible.

I have the honour, &c. &c.

CHARLES ABBOT.

Dublin Caſtle, 12th January 1802.

My Lords and Gentlemen,

On the 12th of September laſt, I ſignified to you the Lord Lieutenant's deſire, that you would order the proper Officer to make out and tranſmit to me, for His Excellency's information, the following Accounts, viz.

An Account of the ſeveral Veſſels employed in the Revenue Service for ten years, ending the 1ſt day of September 1801; deſcribing their Tonnage, Number of Guns, Number of Men, their reſpective Stations, and the extent thereof, and diſtinguiſhing each year.

Alſo, an Account of the Groſs Value of the Seizures made by the ſaid Veſſels for the years ending 1798, 1799, and 1800, and the annual Expences of maintaining them.

And I am now commanded, by His Excellency, to expreſs to you His deſire, that thoſe Accounts be made out and tranſmitted to me with all convenient diſpatch.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 13th January 1802.

My Lords and Gentlemen,

I am commanded, by my Lord Lieutenant, to deſire you will give orders to the proper Officers forthwith to make out and tranſmit to me, for His Excellency's information, an Account of the Revenue Incidents for one year, ending the 5th day of January 1802.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 20th January 1802.

My Lords and Gentlemen,

The Lord Lieutenant has conſidered your Report of the 11th inſtant, ſtating a mode for paſſing the Accounts of the Collectors without requiring their perſonal attendance in Dublin.

And I am commanded, by His Excellency, to ſignify His approbation of your carrying into execution the mode propoſed for the purpoſe before mentioned, in order to prove how far the ſame will anſwer.

His Excellency will appoint Two Clerks in the Accountant General's Office for the execution of the additional buſineſs, as you have recommended; and He deſires, that at the end of two years you do report to him ſpecially how far this experimental arrangement for paſſing Collectors Accounts has anſwered.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

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Dublin Caſtle, 21ſt January 1802.

My Lords and Gentlemen,

His Excellency the Lord Lieutenant deſires you will conſider, and report your Opinion, whether any and what variation of the Duties under your management will be adviſable, in the event of Peace, for the purpoſe of obviating any detriment to the Revenue, which may otherwiſe be apprehended from Smuggling.

I have the honour to be, &c.

CHARLES ABBOT.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 2d April 1802.

My Lords and Gentlemen,

The Right honourable Charles Abbot having in his letter to you, dated the 25th of September laſt, ſignified the Lord Lieutenant's commands, "That you "ſhould order the Surveyors General ſeverally to make Quarterly Reports to your "ſtating the particular Services executed by them during the twenty-two days for "which they ſhall tranſmit Certificates to you of their having been out on duty in "each quarter, in order to entitle them to the additional Salary; and that Copies of "all ſuch Reports ſhould be laid before His Excellency."

I am commanded by His Excellency to deſire, that you will cauſe your Surveyors General to make their Reports to you, with every diſpatch, for the quarter ending the 25th of laſt Month, and that Copies of them be laid before His Excellency for His information as ſoon as may be.

I have the honour to be, &c.

A. MARSDEN.

To the
Commiſſioners of the Revenue.

Dublin Caſtle, 25th Auguſt 1802.

My Lords and Gentlemen,

I have laid before the Lord Lieutenant the Report of Mr. Cuthbert, one of the Surveyors General, upon the ſtate of the diſtrict of Dundalk, while he was in charge thereof, and previous to the diſmiſſal of Mr. Forde the late Collector.

His Excellency is ſtrongly impreſſed with the magnitude of Mr. Forde's irregularities, in not keeping proper books of Receipts and Arrears, in neglecting to enforce the Payment of Duties, and in the connivance at, if not the encouragement of the groſſeſt frauds on the part of the Diſtillers and Brewers within his diſtrict; ſuch conduct, further aggravated by the unſatisfactory and fraudulent manner in which the Accounts with Mr. Cuthbert were attempted to be ſettled, diſtinguiſh Mr. Forde's caſe as one of more than ordinary criminality.

His Excellency feeling how neceſſary it is to have juſtice done to the Public in this inſtance, and to diſcourage perſons concerned in the Collection of the Revenues from committing ſimilar frauds, I am directed to call your attention particularly to the charges contained in Mr. Cuthbert's Report, and to requeſt you will inform His Excellency whether any and what Proceedings have been had againſt Mr. Forde, or his Sureties, or againſt other Perſons indebted to the Crown, in the diſtrict of Dundalk, ſince the time of Mr. Cuthbert's Report, or whether it has been thought expedient to inſtitute any criminal proſecution of Mr. Forde for a conduct which ſo much exceeds a mere neglect of duty.

If ſuch ſteps have not already been taken, I am directed by His Excellency to requeſt that you will, without delay, cauſe the opinion of your Counſel (and alſo, if neceſſary, thoſe of the Attorney and Solicitor General) to be taken as to the Proceedings againſt Mr. Forde, or other Perſons indebted to the Crown in the diſtrict of Dundalk, with a view to taking the moſt effectual meaſures for the recovery of the Debts due by them, and alſo for inſtituting a criminal proſecution, if the circumſtances ſhall be found to warrant ſuch a proceeding.

To the
Commiſſioners of the Revenue.

I have the honour to be, &c.

Wm WICKHAM.

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Dublin Caſtle, 10th September 1802.

My Lords and Gentlemen,

I received in due time, and immediately laid before the Lord Lieutenant, Mr. Worthington's letter of the 14th ult. written by your direction, encloſing the Reports of Three Surveyors General of the Revenues, viz. Mr. James Edwards, Mr. Hunt, and Mr. Burke, for the quarter ending the 25th March laſt.

The Report of Mr. Edwards, reſpecting the conduct of the Collector of Maryborough, having appeared to the Lord Lieutenant to require the moſt ſerious attention of Government, inaſmuch as it ſtates offences of a very aggravated nature, His Excellency has therefore waited with a conſiderable degree of anxiety for a communication directly from your Board on the ſubject of that Report; but no ſuch communication having yet been received, I am commanded, by His Excellency, to deſire that you will report to me, for His Excellency's information;

Firſt, To what Collector the Collection, together with all the Books, Prints, and Papers, were delivered by Mr. Edwards on the 25th March laſt, as ſtated in his Report.

Secondly, What ſteps have been taken with reſpect to the Collector himſelf, in whoſe place Mr. Edwards was put in charge.

The Lord Lieutenant is the more deſirous to receive this Report immediately, as he obſerves, from the Accountant General's Weekly Abſtracts, that there was, through the whole of laſt month, and ſtill is, a very large Balance in the hands of the perſon now in charge of the Collection of Maryborough, above the amount of the ſecurity given.

The Lord Lieutenant further directs me to remind you, that no anſwer has been yet received to my letter to the Board of the 25th ult. on the ſubject of Mr. Cuthbert's Report, reſpecting the State of the Collection of Dundalk; and to ſay, that His Excellency is very deſirous of receiving an anſwer to the queſtion contained in that letter, and the ſeveral points to which your attention was therein drawn, with as little delay as poſſible.

I am further directed to obſerve, that His Excellency is very ill ſatisfied with the manner in which the Reports above-mentioned are drawn up; as it is evident that if they are meant to convey a Statement of the whole of the Service performed by the reſpective Surveyors General, during the quarters in which they are relative, theſe Officers have performed in a very inadequate manner the duties required of them by His Excellency's orders, and by the inſtructions they had received from you. His Excellency is ſurpriſed to find no Reports for the periods above-mentioned, from either Colonel Blaquiere, or Mr. Cuthbert, and will thank you to inform him why theſe gentlemen have neglected a duty which was ſo poſitively impoſed upon them, and without the due performance of which the office of Surveyor General muſt become uſeleſs.

To the Commiſſioners of the Revenue

I have the honour to be, &c.
Wm WICKHAM.

Dublin Caſtle, 28th September 1802.

My Lords and Gentlemen,

The Lord Lieutenant has received your repreſentation of the 10th inſtant, ſtating that Smuggling has increaſed, ſince the commencement of the Peace, in a very conſiderable degree, and is likely to extend itſelf ſtill further; that the number of Revenue Cruizers now employed are inſufficient for the prevention of Smuggling as it now exiſts, and muſt be totally ſo, for that which you have undoubted reaſon to apprehend, will be attempted hereafter to the great injury of the fair trader, and of the Revenue; and therefore recommending upon full conſideration of the ſubject, Six additional Cruizers of a force equal to the largeſt veſſel now employed in the ſervice, properly manned and equipped, which, with thoſe now on your eſtabliſhment, you have every reaſon to expect will produce the deſired effect.

And

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And His Excellency has commanded me to desire you will, as soon as possible, lay before him an Estimate of the Purchase and Outfit, and the annual Charge of the said additional Cruizers, which you have recommended to be employed in the Revenue Service.

I have the honour to be, &c.

W. WICKHAM.

To the
Commissioners of Customs.

Dublin Castle, 12th January 1803.

My Lords and Gentlemen,

His Excellency the Lord Lieutenant desires you will order the Surveyor General of the Port of Dublin, to enquire and report forthwith, whether any and which of the Officers of the Revenue in this Port have been absent from their stations during the last year, and for what time, and whether with or without leave.

His Excellency also desires you will order the Surveyors General, in the Outports, to make like enquiries, and report for their respective districts.

And that you will cause Copies of those Reports to be made as soon as received, and transmitted to me, to be laid before His Excellency.

I have the honour to be, &c.

W. WICKHAM.

To the
Commissioners of the Revenue.

Dublin Castle, 30th March 1804.

My Lords and Gentlemen,

I laid before the Lord Lieutenant your Secretary's letter of the 28th inst. respecting the Duties to be charged on the Tonnage of Vessels; and upon His Excellency considering the same, I have His commands to acquaint you, that it appears to Him that the Duties on Tonnage, contained in the Schedule annexed to the Act of Parliament charging the Duties of Customs, &c. from the 25th instant, are now to be collected.

I have the honour to be, &c.

EVAN NEPEAN.

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CUSTOMS:—RETURN from that Department; viz.

1. Copies of the ORDERS, Inſtructions, and other Documents, reſpecting the better and more ſpeedy collecting, and paying into the Exchequer, the REVENUES of IRELAND;—from the Office of the Chief Secretary of the Lord Lieutenant, and from the Commiſſioners of the Treaſury;—from the 1ſt of January 1800 to the 9th of July 1804.

ORDERS FROM THE OFFICE OF THE CHIEF SECRETARY, acknowledged in this Return.

Dublin Caſtle, 21ſt October 1800 - - page 1.

See Letters dated:

10th Auguſt 1801	- -	p. 2.
8th September	- -	p. 3.
12th September	- -	p. 4.
12th October	- -	p. 6.
20th October	- -	p. 7.
1ſt December	- -	p. 10.
19th December	- -	p. 11.
11th January 1802	- -	p. 12.
25th Auguſt	- -	p. 13.
and		
30th March 1804	- -	p. 15.

Being ſome of the Letters ſet forth in the preceding pages 1—15.

ORDERS FROM THE LORDS OF THE TREASURY TO THE BOARD.

Treaſury Chambers, 4th April 1800.

My Lord and Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to requeſt, for their information, a Liſt of the Names and Amount of the Balances due by the ſeveral diſmiſſed and deceaſed Collectors; diſtinguiſhing the ſame under the ſeveral heads of Revenue, Loan, and Other Appropriations.

I have the honour, &c. &c.

GEORGE SHEE.

Treaſury Chambers, May 20th, 1800.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire that you will ſtate to me, for their Lordſhips information, the reaſon why their Order of the 3d ult. requeſting "A Liſt of the Names and Amount of the Balances due by "the

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" the ſeveral diſmiſſed and deceaſed Collectors, diſtinguiſhing the ſame under the " ſeveral heads of Revenue, Loan, and Other Appropriations," has not been complied with.

I am directed to add, that it is indiſpenſably neceſſary that this Account ſhould be forthwith tranſmitted to me.

I have the honour, &c. &c.
GEORGE SHEE.

Treaſury Chambers, October 27th, 1800.

My Lord and Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to deſire you will iſſue directions to the Accountant General, to furniſh the Solicitors of the Revenue with an Account of all Balances due by diſmiſſed and deceaſed Collectors, ſtating the Amount which each ſtands indebted, and particularizing whether for Cuſtoms or Exciſe. A copy of this Account to be ſent to me for their Lordſhips information.

I am commanded alſo to deſire, that directions be given to the Solicitors to report to me the proceedings had for the recovery of thoſe Balances in each individual inſtance; and that the moſt peremptory orders be given to them to proceed to enforce the payment without a moment's delay.

I have the honour to be, &c.
GEORGE SHEE.

Treaſury Chambers, January 26th, 1801.

Sir,

I have received your letter of the 8th inſtant, encloſing one from Richard Wright, Eſq; Collector of Baltimore, ſtating, that he finds great difficulty in procuring Bills on Dublin, and propoſing, in conſequence, that he be allowed to remit the Revenues he receives to the Collector of Cork Port.

Having laid the ſame before the Lords Commiſſioners of the Treaſury;

I am directed to acquaint you, that their Lordſhips have no objection to the Collector of Baltimore's remitting to the Collector of Cork Port the Revenues that he collects; and I am deſired to requeſt, that the Commiſſioners of the Revenue do iſſue ſuch directions for the purpoſe as they may deem neceſſary.

To
Allan Mac Lean, Eſq;
Sec^y Comm^r of Cuſtoms.

I am, &c. &c.
GEORGE SHEE.

Treaſury Chambers, February 14th, 1801.

My Lord and Gentlemen,

I am directed to acquaint you, that in conſequence of the Collector of Foxford having had a conſiderable Balance in his hands of the Public Money, the Lords Commiſſioners of the Treaſury did, by their letter, dated the 26th October 1799, direct him to remit the ſame, either by bills, or bank notes, if bills could not be obtained, to the Receiver General.

Agreeably to which order, it appears, by the encloſed letter, that he has (by the loſs of a part of the notes) incurred an expence, in the recovery of the money, of £. 3. 11s. 10$d\frac{1}{2}$.

And their Lordſhips having no precedents for repaying Collectors any charge of this nature, command me to refer Mr. Mahon's application to your Board.

I have the honour to be, &c. &c.
GEORGE SHEE.

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Treaſury Chambers, 18th December 1801.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will tranſmit to me, for their Lordſhips information, Copies of the Inſtructions given by you to your ſubordinate Officers, for the purpoſe of inſuring their making up their Accounts to the new quarterly periods.

I have the honour to be, &c.

GEORGE CAVENDISH.

Treaſury Chambers, 31ſt July 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will ſend me, for their information, a Copy of the Inſtructions iſſued by you to the ſeveral Officers of Cuſtoms, for their guidance in the performance of their reſpective duties.

I have the honour to be, &c. &c.

GEORGE CAVENDISH.

Treaſury Chambers, 15th September 1802.

My Lord and Gentlemen,

Note.—This Letter, and the following one, it appears, does not appertain to paying in the Revenues into the Exchequer.

In conſequence of two of the Collectors perſiſting in diſobeying the repeated Orders of the Lords Commiſſioners of the Treaſury, iſſued for the purpoſe of having the Revenues remitted to the Receiver General, as ſoon as poſſible after they are received;

I am commanded, by their Lordſhips, to deſire you forthwith to prepare the proper Officers to proceed to take charge of thoſe Collections; and further, to direct thoſe Officers to report to you the ſtate of ſaid Collections, on their taking charge, with the actual caſh produced on their arrival, and handed over by thoſe Collectors as Balance of their Accounts, together with all ſuch further obſervations as may appear neceſſary; which Reports, &c. you are to tranſmit to me for their Lordſhips information; and ſo ſoon as the Officers are ready to be ſent, they will receive letters to thoſe Collectors, upon application for the ſame, to be delivered by them as directed.

I have the honour to be, &c.

GEORGE CAVENDISH.

Treaſury Chambers, 25th September 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to acknowledge the receipt of your letter of the 24th inſtant, encloſing, for their Lordſhips information, a copy of the Surveyor General's Letter (Mr. Edwards) from Londonderry, dated the 22d inſtant, in which he ſtates, that he found, on his taking charge of that Collection, the Merchants allowed to ſtore their goods in their own warehouſes, on giving the keys of them to the Port Surveyor; by which means it appears, by Mr. Edward's letter, that the greater part of thoſe goods have been carried away without any duty being paid for them.

I am therefore directed, by their Lordſhips, to deſire you will take ſuch ſteps as may be neceſſary, upon this occaſion, giving from time to time to this Board an account of your proceedings.

I have the honour to be, &c.

GEORGE CAVENDISH.

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Treaſury Chambers, Auguſt 3d, 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will forthwith return to me, for their Lordſhips information, a Liſt of the Days on which the ſeveral Collectors have been directed to paſs their Accounts for the year that ended on the 5th January laſt.

And their Lordſhips alſo deſire, that you will report to them whether any and what new ſyſtem has been adopted, or whether any and what freſh directions have been iſſued, for the more expeditious paſſing of the Collector's Accounts.

I have the honour to be, &c.

GEORGE CAVENDISH.

Treaſury Chambers, 7th October 1802.

My Lord and Gentlemen,

In order that the Lords Commiſſioners of the Treaſury may have a more accurate and ſpeedy knowledge of all Sums paid by Collectors under the heads of Drawbacks, Repayments and Bounties;

I am commanded, by their Lordſhips, to deſire you will direct the ſeveral Collectors, &c. of Revenue, to ſend up immediately, on the cloſe of each month, to the Exciſe and Cuſtom Departments reſpectively, Returns, ſetting forth ſuch actual Payments, in the form of the Papers N° 1 and N° 2, herewith incloſed.

And you are alſo to inform the Collectors. &c. that thoſe Returns are to contain the caſh actually paid; and that they are not to return any claims not actually paid by them.

I have, &c. &c.

GEORGE CAVENDISH.

Treaſury Chambers, 22d September 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to obſerve to you, that notwithſtanding the repeated Letters on the ſubject of the Balances due by diſmiſſed and deceaſed Collectors, little progreſs appears to have been made in the recovery of them; it is with the moſt ſerious concern that my Lords have obſeved, that on the 5th January laſt, they ſtill amounted to the enormous ſum of £. 120,315. 6 s. 9 d ½.

My Lords deem it to be of the utmoſt importance to the Public, that the moſt effectual means ſhould be adopted to bring thoſe Balances into the Exchequer; and further are of opinion, that nothing will tend more effectually to prevent in future large Balances being loſt to the Public, by the negligence or diſhoneſty of Officers employed in the Collection of His Majeſty's Revenue, as a firm determination of vigorouſly proſecuting ſuch public defaulters.

For the purpoſe, therefore, of ſhewing you the abſolute neceſſity of your Board applying the moſt effectual ſuperintendence of the proceedings of the Law Officers of the Revenue, I have their Lordſhips commands to ſend you copies of the ſeveral letters which have been written on this ſubject, with an account of the proceedings which were had in conſequence thereof.

The firſt letter which their Lordſhips deſire me to mention, is that dated the 7th May 1796; this letter directs you to lay before their Lordſhips, "A Statement of "the Balances due to the Crown at that time by diſmiſſed and deceaſed Collectors, "with the ſteps taken for the recovery of the ſame."

In anſwer to this letter, you were pleaſed to ſtate (on the 20th Auguſt 1796) "That you had given Mr. Carr directions, on the 4th of ſaid Month, to ſue for each "and every of the Balances due by diſmiſſed and deceaſed Collectors (ſo far as "relates to the Inland Department) and to report oppoſite to each caſe in three "months from that date."

In conſequence of the foregoing letter, their Lordſhips did, on the 7th December 1796, requeſt of you to acquaint them, "What ſteps Mr. Carr had taken, ſince "the

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" the 4th of Auguſt laſt, for the recovery of the Balances above-mentioned, and how " the Proceedings ſtood on that day."

And their Lordſhips, on the 16th December 1796, required the attendance of Mr. Carr, Solicitor for the Inland Department, and Mr. Waller for the Cuſtoms, on the following day at the Treaſury.

Mr. Carr and Mr. Waller having attended, agreeably to their Lordſhips orders, it appeared that there were ſome of the diſmiſſed and deceaſed Collectors, whoſe Balance had not been, by the Accountant General, returned to them with that accuracy as would enable them to proceed againſt thoſe perſons.

On receiving this information, the Accountant General was required forthwith to furniſh their Lordſhips with the Balances due by each of the following perſons, viz.

Henry Tiſdall, late Collector of Athlone;
Edward Hunt, Surveyor General, when in charge of the Collection of Athlone;
Honourable John Browne, late Collector of Foxford;
David Freeman, late Collector of Foxford.

The above not having been complied with, their Lordſhips, on the 9th May 1798, directed, " That Mr. Carr, Solicitor for the Exciſe, and Mr. Waller, Solicitor " for the Cuſtoms, ſhould, immediately after the concluſion of the term then ſitting, " ſtate the progreſs their Proceedings were in for the recovery of the Balances due " by diſmiſſed and deceaſed Collectors; alſo, what Sums had been recovered in " conſequence of ſuch Proceedings, particularizing each Sum, and the Names of " Parties from whom it was recovered."

And their Lordſhips not having received the information required by the foregoing letter, did, on the 1ſt June 1799, ſend you the following letter, viz.

" Treaſury Chambers, June 1ſt, 1799.

" My Lord and Gentlemen,

" The Lords Commiſſioners of the Treaſury, by their letter of the 7th December " 1796, did requeſt you to acquaint them what ſteps Mr. Carr had taken for the " recovery of the Balances due by diſmiſſed and deceaſed Collectors, and how the " Proceedings ſtood on ſaid day.

" There alſo having aroſe ſome difficulty with the Solicitors of the Revenue, re- " lative to the recovery of the Balances due by Henry Tiſdall, Eſq; late Collector " of Athlone; Edward Hunt, Eſq; Surveyor General, when in charge of the " Collection of Athlone; the Honourable John Browne, late Collector of Foxford; " and David Freeman, Eſq; late Collector of Foxford; their Lordſhips did iſſue " directions to the Accountant General, on the 19th December 1796, forthwith to " furniſh the Balance that each of thoſe Accountants did actually owe.

" That on the 9th May 1798, their Lordſhips did iſſue directions to R^d " Waller, Eſq; and R. C. Carr, Eſq; Solicitors, to report to them, after the term " then ſitting, what ſtate of progreſs their Proceedings were in for the recovery of " diſmiſſed and deceaſed Collectors Balances, what Sums were recovered in conſe- " quence of ſuch Proceedings, ſince their Lordſhips directions to them on the " ſubject, particularizing each Sum, and the Parties from whom it was recovered.

" I am therefore commanded, by their Lordſhips, to requeſt you to call on the " ſeveral Officers mentioned to report on the ſame, it being neceſſary for the " Public Service, that their Lordſhips ſhould be furniſhed with the information " required by their ſeveral letters, and that meaſures ſhould be immediately taken " for the recovery of what may be due by the ſeveral diſmiſſed and deceaſed Col- " lectors as aforeſaid."

The information required by the foregoing letter of the 1ſt June 1799, not having been received, their Lordſhips did, on the 23d October 1800, order the following letter to be ſent to you:

" Treaſury Chambers, 23d October 1800.

" My Lord and Gentlemen,

" The Lords Commiſſioners of the Treaſury, in a letter addreſſed to you on the " 1ſt June 1799, requeſted you would call on the ſeveral Officers mentioned therein, " to report to me, for their Lordſhip's information;

" 1ſt,

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" 1ſt, What ſteps have been taken for the recovery of the Balances due by diſ-
" miſſed and deceaſed Collectors.
" 2dly, What Balances were due by each individual diſmiſſed and deceaſed
" Collector.
" The firſt not having been received, and the ſecond not being complete, their
" Lordſhips have directed me to acquaint you, that they think it neceſſary you
" ſhould iſſue directions to the Port and Exciſe Solicitors and Accountant Ge-
" neral, to attend their Lordſhips, at one o'clock to-morrow, at the Treaſury."

The Solicitors and Deputy Accountant General, having attended agreeably to their Lordſhips letter of the 23d October 1800, it again appeared that the Solicitors were not furniſhed with the actual Balances due by ſeveral of the Collectors, which prevented them from proceeding in that manner as would enſure ſucceſs and enforce payment.

From the whole of the foregoing letters it muſt appear how negligent the ſeveral Officers employed in the Law Department of the Revenue have been in the performance of their duty; and my Lords did hope, that you would have exerted your authority on this occaſion, by calling on the ſeveral perſons concerned, to report from time to time their proceedings, which would have obliged them to proceed with energy when they perceived that your Board would inſiſt on the performance of their duty.

I am now therefore commanded by their Lordſhips to acquaint you, that they expect you will forthwith direct the Accountant General to ſtate to you the Balance due by each diſmiſſed and deceaſed Collector on the 25th of March 1796, with the Names and Balances due by each of thoſe who have become ſo ſince that day, to the 5th of January laſt; alſo the ſeveral Sums paid in diſcharge of ſaid Balances with the Date of each Payment, and from whom recovered; and alſo the remaining Balance due by each diſmiſſed and deceaſed Collector, on the 5th July laſt.

I am alſo to deſire you, to direct the Port and Exciſe Solicitors to report to you what ſtate their proceedings were in, at the end of laſt term, for the recovery of the Balances due by the ſeveral diſmiſſed and deceaſed Collectors; which Reports of the Accountant General and Solicitors, you are to tranſmit to me for their Lordſhips information, with your obſervations thereon.

I have the honour to be, &c.

GEO. CAVENDISH.

Treaſury Chambers, 8th October 1802.

My Lord and Gentlemen,

Your letter, of the 7th Auguſt laſt, ſtates, " That for the more expediting the
" paſſing of the Collectors Accounts, that His Excellency had, agreeably to your
" repreſentation, appointed Two additional Clerks in the Accountant General's
" Office, and that you had every reaſon to expect and believe that the delays and
" difficulties which have heretofore occurred in the paſſing of the Collectors
" Accounts will be avoided; and that, in future, the Collectors will be able to paſs
" their Accounts by the 25th of March in each year, without being obliged to come
" to Dublin for that purpoſe; and further ſtating, that you apprehend it will be
" neceſſary that an application ſhould be made to the United Parliament, to repeal
" that clauſe in the Act of the 14th of Charles the Second, which directs, that
" the ſeveral Collectors do come to Dublin to paſs their Accounts, and ſwear to
" them annually before a Baron of the Exchequer."

In anſwer thereto, I am commanded, by the Lords Commiſſioners of the Treaſury, to acquaint you, that by the Acts of Seſſion 1801 and 1802, the Accounts for Great Britain muſt be preſented to Parliament on the 25th day of March; and as it is intended that the Public Accounts of Ireland ſhould be laid before Parliament at the ſame period, it becomes neceſſary, in order to prepare the Public Accounts with perfect accuracy, that the Collectors Accounts ſhould be paſſed ſufficiently early to enable the Accountant General to be punctual as to the time of tranſmitting the Accounts of his Office.

As it therefore becomes indiſpenſable that the Collectors ſhould paſs their Accounts much ſooner than the time mentioned in your letter, you will ſend inſtructions accordingly.

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If the clauſe in the Act of the 14th and 15th of Charles the Second, which directs the Collectors to come to Dublin annually, to ſwear to their Accounts before one of the Barons of the Exchequer, is neceſſary to be repealed, their Lordſhips deſire to know what inſtructions you intend to iſſue, and what Checks you propoſe to ſubſtitute with reſpect to the mode of proceeding, and to aſcertaining the truth of their Accounts.

I am alſo directed to require from you, for their Lordſhip's information, a Liſt of all the Officers, in each Port and Diſtrict, whoſe buſineſs it is to certify the authenticity of each of the Collectors quarterly Accounts, with the reſpective duties of thoſe ſeveral Officers in the Collection and Management of the Revenue; ſpecifying alſo as well the Names and Deſcriptions of the Deputies, where any ſuch are appointed, as of the Principals in each Office.

I have the honour to be, &c.

GEO. CAVENDISH.

Dublin, 25th October 1802.

My Lord and Gentlemen,

I am to requeſt you will, with as little delay as poſſible, furniſh me with a ſtatement of ſuch new Regulations as you may think neceſſary to have inſerted in the ſeveral Acts of next Seſſion of Parliament, for the better Collection of the Revenue, &c. under your management, at the ſame time ſtating your reaſons for ſuch alterations or additions as you recommend.

I have the honour to be, &c.

ISAAC CORRY.

Treaſury Chambers, 12th November 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to acquaint you, that their Lordſhips having, on the 5th inſtant, directed the Collector of Limerick to remit to the Receivers General the Balance that appeared to be in his hands on the 30th ult. agreeably to the Statement encloſed, the Collector in reply ſtates, that the Balance in his hands was only £. 1,021.; but as the items in his Statement do not agree with thoſe ſtated by the Accountant and Receiver Generals, I am directed by their Lordſhips to refer the Collector's Statement to you, and to deſire you will enquire into the cauſe of this difference, and to report to me the reſult of your enquiries for their Lordſhips information.

I have, &c. &c.

GEO. CAVENDISH.

Cuſtom Houſe, Limerick, 8th Nov. 1802.

Sir,

I had the honour of receiving your letter of the 5th inſt. containing a ſevere reprimand for retaining ſo large a Balance in my hands, on the 23d ultimo, as £. 3,950.

I beg leave to mention, that I conceive your letter was not intended for me, as my net Balance, on that day, was but £. 1,021. 9 s. 3 d ½. as appears by the within Statement; nor do I conſider the reſt of your letter applicable to me, for I endeavour, as much as poſſible, to obey the Lords Commiſſioners Orders, and I never retain any Balance in my hands that can poſſibly be avoided; as a proof of this aſſertion, I beg to ſtate, that the Surveyor General came here to inſpect my Collection on the 27th September, and it then appeared, that I had but a Balance of about £. 400. out of £. 77,566. remitted and paid ſince 5th January laſt, and which Balance he could not increaſe One Shilling; this will appear by my ſtated Account tranſmitted to the Board of Commiſſioners of the Revenue by the Surveyor General. I beg further to add, that the Week's Abſtract of the 23d ult. was drawn up under the inſpection of the Surveyor General; and it is not to be ſuppoſed that I would then retain any Balance in my hands, which could poſſibly be avoided. Upon the whole,

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whole, Sir, I truſt I ſhall be acquitted of diſobeying the Lords Commiſſioners Orders, by either keeping back the Public Money, or retaining it in my hands longer than could poſſibly be avoided from the difficulty attending the remitting thereof.

I have, &c. &c.

Honourable *Geo. Cavendiſh*,
&c. &c. &c.

GEO. MAUNSELL, Collector.

Particulars of CASH ABSTRACT of the 23d October 1802.

	£.	s.	d.
Received groſs Balance - - - - - -	11,958	13	1½
Linen Manufacture, D° - - - - - -	62	19	3
Stamps, - - - D° - - - - - -	1,268	6	10
	£. 13,289	19	2½

From which deduct:

	£.	s.	d.			
Sundry Sums in advance - - - - -	1,684	9	7			
In hands of Receiver General - - -	4,811	19	4			
D° of Receiver Gen[l] of Stamps - - -	739	7	6			
Arrears on Abſtract 23d October - -	5,032	13	5¼			
				12,268	9	10¼
Net Balance -				£. 1,021	9	3¼

Particulars of the Statement by the Lords Commiſſioners of the Treaſury, to the Collector of Limerick; by Letter the 5th Nov. 1802.

	£.
Caſh Balance in his hands on the 23d Oct. 1802; taken from the Accountant General's Abſtract - - - - -	8,760
Deduct bills in hands of Receiver Gen. on 30th Oct. 1802 - £. 2,900	
And acquittance drawn from 23d to 30th Oct. 1802 - - 1,900	
	4,800
Balance which the Collector was directed to remit - -	£. 3,960

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2. Copies of the RETURNS, Reports, and Proceedings, upon the Orders, Inſtructions, and other Documents, received by the Board from the Office of the Chief Secretary of the Lord Lieutenant, and from the Commiſſioners of the Treaſury of IRELAND; reſpecting the better and more ſpeedy collecting, and paying into the Exchequer, the REVENUES of IRELAND; from the 1ſt January 1800 to the 9th July 1804.

Cuſtom Houſe, Dublin, 22d October 1800.

Sir,

Purſuant to the commands of His Excellency the Lord Lieutenant, by the Right honourable Lord Viſcount Caſtlereagh's letter of the 21ſt Inſtant,

You are to make up the yearly Accounts to the 25th of March laſt, without delay, ſo that they may be preſented to His Excellency on the firſt day of December next, and then to proceed upon the Accounts to Michaelmas and December, with all convenient diſpatch.

By Order of the Commiſſioners.

To the Accountant General. *Allan Mac Lean*, Secretary.

Cuſtom Houſe, Dublin, 11th Auguſt 1801.

Sir,

The Board direct you to lay before them the ſtate of the Collection of Ennis; diſtinguiſhing particularly the Balance that appeared to be due by the Collector at the time the Surveyor General took charge of that Collection, and the Deficiency that then appeared; the Sums that have been ſince paid in by the Collector toward the diſcharge of that Deficiency; and the Sums remaining due by him: alſo, to report the ſtate of the Balances, as they now appear, as in the hands of the Surveyor General.

By Order, &c.

To the Accountant General. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 19th Auguſt 1801.

Sir,

The Commiſſioners of His Majeſty's Revenue having had the honour of receiving the Lord Lieutenant's commands, ſignified by your letter of the 10th of this month, acquainting them, that it appearing to His Excellency that the Collection of Ennis has been a conſiderable time in charge of a Surveyor General; His Excellency deſired they would report the ſtate of the ſaid Collection, at the time it was taken charge of by the Surveyor General, and alſo the ſtate of the ſame during the time it has been in his charge.

In conſequencce whereof, the Board gave immediate Orders to the Accountant General, to lay the ſame before them; diſtinguiſhing particularly the Balances that appeared to be due by the Collector, at the time the Surveyor General took charge of that Collection, and the Deficiency that appeared; the Sums that have been ſince paid in by the Collector toward the diſcharge of that Deficiency; and the Sums remaining due by him: alſo, to report the ſtate of the Balances, as they now appear, in the hands of the Surveyor General.

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And the Commiſſioners having received two Returns from John Smart, Eſq; Deputy Accountant General, in conſequence of the ſaid Orders; of which the following are Copies.

Ennis and Clare. John Harriſon, Eſq; Collector.

	£.	s.	d.
Balance due by him on 14th September 1799, when James Blaquiere, Eſq; Surveyor General, took charge - -			
	3,192	10	5¾

Payments made by Mr. Harriſon to Mr. Blaquiere, on account of ſaid Balance, as per Mr. Blaquiere's Weekly Abſtract, viz.

	£.	s.	d.	£.	s.	d.
1801, January 12th - - - -	500	0	0			
May 28th - - - -	176	4	3			
June 2d - - - -	75	1	6			
- - 6th - - - -	48	14	3			
- - 20th - - - -	50	7	6			
- - 27th - - - -	200	0	0			
July 9th - - - -	142	2	11			
- - 18th - - - -	150	0	0			
				1,342	10	5
Balance remaining due by Mr. Harriſon -				£. 1,850	0	0¼

John Smart,
D^y Acc^t Genl.

Ennis and Clare.
Balances appearing due by James Blaquiere, Eſq; Surveyor General, in charge, on 8th Auguſt 1801, viz.

	£.	s.	d.
Balance due on Revenue and Loan at Lady Day quarter 1801 -	11,155	10	11¾
Net Produce from Lady Day to 8th Auguſt 1801 - -	795	9	6¼
Revenue and Loan groſs Balance - - - - -	11,951	0	6¼
Deduct Arrears of Exciſe - - - - -	6,013	17	4¾
Revenue and Loan Caſh Balance - - - -	5,937	3	1¾
To which add Balance on Stamps - - - -	2,632	15	7½
Total Caſh Balance on 8th Auguſt 1801 - - -	£. 8,569	18	8¾

John Smart,
D^y Acc^t Genl.

I am directed by the Board to requeſt, that you will be pleaſed to lay them before His Excellency the Lord Lieutenant.

And have, &c.
Allan Mac Lean.

To the
Right honourable Charles Abbot,
&c. &c. &c.

Cuſtom Houſe, Dublin, 8th September 1801.

Sir,

It appearing that, on the 14th September 1799, when Mr. Blaquiere, Surveyor General, took charge of the Collection of Ennis, there was a Balance due by John Harriſon, Eſq; Collector, of £. 3,192. 10s. 5d½. and that a Balance ſtill remains due by him, amounting to £. 1,850. 0s. 0d¼.

In purſuance of the commands of His Excellency the Lord Lieutenant, the Board have diſmiſſed Mr. Harriſon from the Collection of Ennis; and they direct that Mr. Harriſon and his Sureties bond be put in ſuit.

By Order of the Commiſſioners.
A. Mac Lean.

To Mr. Waller, Solicitor,

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Cuſtom Houſe, Dublin, 8th September 1801.

Sir,

The Board have a letter from the Right honourable Charles Abbot, Secretary to the Lord Lieutenant, dated this day, ſtating, that he has received my letter of the 19th Auguſt, in anſwer to the Lord Lieutenant's directions reſpecting the Collection of Ennis, ſignified by Mr. Abbot's letter to me of the 10th paſt, and ſtating, that the Balance due by John Harriſon, Eſq; Collector, on the 14th September 1799, when the Surveyor General took charge, was Three thouſand one hundred and ninety-two Pounds ten Shillings and five Pence Halfpenny; and that a Balance ſtill remains due by him, amounting to One thouſand eight hundred and fifty Pounds one Farthing; —and that, having laid the ſaid letter before the Lord Lieutenant, he (Mr. Abbot) is commanded by His Excellency to ſignify his deſire, that the Board will diſmiſs Mr. Harriſon from the Collection of Ennis.

Purſuant to His Excellency's deſire, ſignified in Mr. Abbot's ſaid letter, the Board diſmiſs Mr. Harriſon accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To
Mr. Blaquiere, Surveyor General
in charge, Ennis.

Cuſtom Houſe, Dublin, 14th September 1801.

Sir,

The Right honourable Mr. Secretary Abbot having, by his letter of the 12th inſtant, ſignified, that the Lord Lieutenant deſires the Board will conſider and report to His Excellency ſuch a mode of paſſing the Accounts of the Collectors, as may diſpenſe with their perſonal attendance in Dublin for that purpoſe, or ſhorten the time which is now neceſſary for their attendance for that purpoſe, due regard being had, in any ſuch alteration, to the correctneſs of ſuch Accounts and the efficacy of the Checks to be applied to them.

The Board direct you forthwith to give theſe points your beſt conſideration, and to make your report thereon, fully and particularly to them, and with every poſſible dipatch.

By Order of the Commiſſioners.
A. Mac Lean.

To
The Accountant General.

Cuſtom Houſe, Dublin, 4th December 1801.

Sir,

The Board direct you to haſten your anſwer to their Order of Reference of the 14th September laſt, relative to the mode prepared for paſſing the Collectors Accounts, without their perſonal attendance in Dublin.

By Order of the Commiſſioners.
A. Mac Lean.

To
The Accountant General.

May it pleaſe Your Excellency,

We had the honour of receiving Your Excellency's commands, ſignified by the Right honourable Mr. Secretary Abbot, in his letter of the 12th September laſt, deſiring that we would conſider and report to Your Excellency ſuch a mode of paſſing the Accounts of the Collectors as may diſpenſe with their perſonal attendance in Dublin for that purpoſe, or ſhorten the time which is now neceſſary for their attendance for that purpoſe, due regard being had, in any ſuch alteration, to the correctneſs of ſuch Accounts, and the efficacy of the Checks to be applied to them, whereupon we gave immediate Orders to the Accountant General accordingly.

We had alſo the honour of receiving Mr. Secretary Abbot's further letter of the 12th of October laſt, encloſing the copy of one which had been received from William

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William Irving, Eſq; of the Cuſtom Houſe of London, relative to the mode of checking and paſſing the Accounts of the Out-port Collectors of the Cuſtoms in England, without requiring their attendance in London; which Your Excellency was pleaſed to ſend us, with the papers annexed, for our Information, which we likewiſe referred to the Accountant General for his obſervations.

And we had the honour alſo of receiving Mr. Secretary Abbot's letter of the 10th December laſt, ſignifying Your Excellency's further commands, that we would, as ſoon as we conveniently could, lay before Your Excellency our Report reſpecting ſuch a mode of paſſing the Collectors Accounts as may diſpenſe with their perſonal attendance in Dublin; which ſubject Your Excellency had been pleaſed to commit to our conſideration in Mr. Secretary Abbot's ſaid letter of the 12th of September.

And we having received the Report of John Smart, Eſq; Deputy Accountant General, upon the whole of this buſineſs, it appears therefrom, that he has carefully read Mr. Irving's ſaid letter, and compared it with the five Engliſh Accounts therewith tranſmitted; and that he had alſo compared thoſe Accounts with ſome of the Iriſh Quarters Accounts, and that he did not perceive any material difference between them in their ſtatement, check, or examination, except that, in England, the Remittances of the Collectors to the Receiver General are often made on account of ſpecific Duties. But he obſerves, that the ſaid Accounts, tranſmitted by Mr. Irving, are of Harwick, which is a Port Collection only, and of courſe no Exciſe (or Inland) Duties included in them. The Deputy Accountant General thereupon proceeded to ſtate, with regard to the reference made to the Accountant General for his opinion relative to a mode to be propoſed for paſſing the Annual Accounts of the Revenue Collectors without their perſonal attendance in Dublin, and ſubmits his opinion, that no difficulty can ariſe from ſuch a mode being adopted, provided that all the certificates neceſſary for the Accountant General's paſſing thoſe Accounts, be procured from the ſeveral certifying officers, and furniſhed to him with unerring punctuality, *as ſoon as poſſible* after every 5th of January, 5th of April, 5th of July, and 10th of October, being the days on which the Collectors are to cloſe their quarterly Accounts;—

And Mr. Smart ſubmits to the Board, that under an Act of Parliament, ſtill exiſting, the Revenue Collectors are obliged to attend in Dublin, and ſwear to their annual Accounts before a Baron of the Exchequer, between the commencement of Eaſter Term and the end of Trinity Term; this Act, he humbly apprehends, muſt be repealed, and the Collectors allowed to ſwear to their annual Accounts in the country, if a mode ſhould be adopted for paſſing their Accounts without their perſonal attendance in Dublin;—that the Certificates, &c. neceſſary to be furniſhed to the Accountant General, are, viz.

The Cuſtom Duties.
The Exciſe Duties.
Surcharges on Cuſtoms.
Portage Bills.
Fines and Seizures.
Forfeiture Balances.
Quit Rent.
Hearth Money.
Carriage Duty.
Male Servants Duty.
Window Light Duty.
Allowance to Officers on collecting Window Duty.
Hearth Money Salaries and Incidents.
Salaries, Cuſtoms and Exciſe.
Incident Charges, Deſerters, Light Houſe, and Quarantine Expenditure.
Fees to Officers on Bounties.
Navy Payments.
Inſolvent Arrears of Exciſe.
Voucher Office.
Tobacco Office.
Stamp Print Balance Receipt.
Charity Balance Receipt.

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All thoſe Certificates being laid before the Accountant General with preciſe regularity and diſpatch, he will be always enabled, at a very ſhort notice, to ſupply Parliament and Government with ſuch Accounts as they may be pleaſed to call for.

That the Bounties, Premiums, Drawbacks, and Repayments to Merchants are examined by the Accountant General, and credited to the Collectors from the Vouchers, as are alſo the Wine Warrant to Privy Counſellors, and Fiſhery Inſpectors Salaries.

And Mr. Smart alſo obſerves to the Board, that in general the only buſineſs the Collectors have in Dublin, at the time of paſſing their Accounts, is to ſolicit from the ſeveral Offices the before-mentioned Certificates.

We beg leave to report to Your Excellency, that having taken Your Excellency's commands, and the Deputy Accountant General's Report into full conſideration, we are humbly of opinion, that, by affording to him Two Clerks, to be employed ſpecially under his own particular direction, for the purpoſe of following up and obtaining, with prompt quickneſs and diſpatch, all the Certificates neceſſary for the Accountant General's paſſing the Accounts, to be procured from the ſeveral certifying Officers, and furniſhed to him with unerring punctuality, *as ſoon as poſſible* after every 5th January, 5th April, 5th July, and 10th October, being the days on which the Collectors are to cloſe their Quarterly Accounts; and by his being enabled, with the aſſiſtance of thoſe Clerks, to extend the neceſſary correſpondence from his Office to the ſeveral Collectors and other Officers concerned, the Accounts of the Collectors may be paſſed without requiring their perſonal attendance in Dublin; and that, under this alteration of the preſent ſyſtem, it does not appear to us, that the Accounts can be leſs correct, nor the efficacy of the Checks to be applied to them. That thoſe Clerks ſhould not be placed on the eſtabliſhment, but ſpecially paid ſuch allowances as ſhall be ſuited to their labour, expreſsly upon the condition of the Deputy Accountant General's certifying, that they ſhall have performed the particular duties for which they ſhall be ſo employed; and that we are humbly of opinion, that an allowance of £. 100. a year to the principal of thoſe Clerks, and £. 60. per annum to the ſecond, will be a reaſonable and proper compenſation to them.

And if Your Excellency ſhall be pleaſed to approve of this plan, it will be neceſſary to repeal ſo much of the 44th rule of the Act of the 14th and 15th Charles the Second, chap. 9., as requires that every Collector ſhall, half-yearly, betwixt the beginning of Eaſter, and ending of Trinity Term, repair to Dublin, there to make oath of the truth of his or their reſpective Accounts ſent up to the Commiſſioners; and that a proviſion ſhall be made inſtead thereof, that they ſhall make oath to the truth of their Accounts, before any of the Judges of Aſſize on their Circuits, or in ſuch other manner as may be deemed moſt proper.

All which we humbly ſubmit to your Excellency's conſideration.

And have the honour to be, &c. &c.

H. Langriſhe.
R. Anneſley.
J. O. Vandeleur.
J. Townſend.

Cuſtom Houſe, Dublin,
9th January 1802.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

General Order.
N° 64.

Cuſtom Houſe, Dublin, 2d December 1801.

Sir,

In purſuance of the commands of His Excellency the Lord Lieutenant, ſignified by Mr. Secretary Abbot's letter of the 1ſt inſtant,

You are to make ſtrict enquiry, whether any Officer of the Cuſtoms be engaged in trade, in your Port and Diſtrict, contrary to the 48th rule of the Act of Cuſtoms, and report the reſult of ſuch enquiry to the Board without delay.

By Order of the Commiſſioners.

Allan Mac Lean.

To all the Port Collectors.

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Cuſtom Houſe, Dublin, 7th October 1801.

Sir,

You are immediately to report to the Board, what ſteps have been taken, in conſequence of an Order from Government, dated 25th Auguſt laſt, directing the opinion of the Board's Counſel, and then of the Attorney and Solicitor General, to be taken, as to the Proceedings againſt Mr. Forde, late Collector of Dundalk, and other perſons indebted to the Crown, in that diſtrict.

By Order of the Commiſſioners.

To

Mr. Waller, Solicitor. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 6th November 1802.

Sir,

The Board direct you to apply for the opinion of their Counſel, relative to the proſecution of Mr. Forde, late Collector of Dundalk, in conſequence of the Orders of Government, ſignified by the Board's letter of ————

By Order of the Commiſſioners.

To *A. Mac Lean.*

Mr. Waller, Solicitor.

Cuſtom Houſe, Dublin, 18th December 1802.

Sir,

You are to lay before the Board the opinion of the Attorney and Solicitor General, and of the Board's Counſel, on the caſe laid before them, by order of Government, relative to the propoſed proſecution againſt Mr. Forde, late Collector of Dundalk.

By Order of the Commiſſioners.

To

Mr. Waller, Solicitor. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 21ſt December 1802.

Sir,

A Caſe having been ſtated (in purſuance of the deſire of His Excellency the Lord Lieutenant, ſignified by Mr. Secretary Wickham's letter of the 25th Auguſt laſt) for the opinion of the Board's Counſel, and the Attorney and Solicitor General, as to the Proceeding againſt Mr. Forde, late Collector of Dundalk (diſmiſſed by the Board's Order of the 24th December 1801, it appearing to them that manifold improprieties had occurred in his conduct) or other perſons indebted to the Crown, in that diſtrict, with a view of taking the moſt effectual means for the recovery of the Debts due by them, and alſo for inſtituting a criminal proſecution, if the circumſtances ſhall be found to warrant ſuch a proceeding.

And His Majeſty's Attorney and Solicitor Generals, and the Board's Counſel, having ſtated, that they have read the ſaid Caſe, and are of opinion, that a criminal information can be ſupported againſt Mr. Forde, for ſeveral of the Crimes ſtated in ſaid Caſe; that they conſider the conduct of Mr. Forde to be ſo flagrant, that they ſtrongly recommend a vigorous proſecution; and that they are alſo of opinion, that the information may be filed by the Attorney General *ex officio*; you are to proceed againſt Mr. Forde according to the foregoing opinion; and the Board have directed the Accountant General to ſtate to you the Balance due by Mr. Forde to the Crown.

By Order of the Commiſſioners.

To

Mr. Waller, Solicitor. *A. Mac Lean.*

May it pleaſe Your Excellency,

We had the honour of receiving Your Excellency's commands, ſignified by the Right honourable Mr. Wickham's letter of the 25th Auguſt laſt, relative to the ſtate of the diſtrict of Dundalk, while Mr. Cuthbert, Surveyor General, was in

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charge thereof, and previous to the diſmiſſal of Mr. Forde; that Your Excellency, being ſtrongly impreſſed with the magnitude of Mr. Forde's irregularities in the connivance at, if not the encouragement of, the groſſeſt frauds, further aggravated by the unſatisfactory and fraudulent manner in which the Accounts with Mr. Cuthbert were attempted to be ſettled, and which diſtinguiſhed Mr. Forde's caſe as one of more than ordinary criminality; and Your Excellency feeling how neceſſary it is to have juſtice done to the Public in this inſtance, and to diſcourage perſons concerned in the Collection of the Revenue from committing ſimilar frauds, was pleaſed to call our attention particularly to the charge contained in Mr. Cuthbert's Report; and that we would inform Your Excellency, whether any and what Proceedings had been had againſt Mr. Forde, or his Securities, or whether it has been thought expedient to inſtitute any criminal proſecution of Mr. Forde, for a conduct which ſo much exceeds a mere neglect of duty. That if ſuch ſteps have not already been taken, Your Excellency requeſts we will, without delay, cauſe the opinion of our Counſel (and alſo, if neceſſary, thoſe of the Attorney and Solicitor General) to be taken, as to the Proceedings againſt Mr. Forde, or other perſons indebted to the Crown, in the diſtrict of Dundalk, with a view of taking the moſt effectual meaſures for the recovery of the Debts due by them, and alſo for inſtituting a criminal proſecution, if the circumſtances ſhall be found to warrant ſuch a proceeding.

We beg leave to acquaint Your Excellency, that having directed our Solicitor to lay all the papers upon this buſineſs before the Attorney and Solicitor General and our Counſel, for their opinion, as to the ſteps to be taken, they have given their opinion as follows; viz.

" We have read the within caſe, and are of opinion, that a criminal information " can be ſupported againſt Mr. Forde, for ſeveral of the crimes within ſtated;"— and, " we conſider the conduct of Mr. Forde to be ſo flagrant, that we ſtrongly " recommend a vigorous proſecution; and we are alſo of opinion, that the informa- " tion may be filed by the Attorney General *ex officio*."

And we have accordingly given directions to our Solicitor, to proceed againſt Mr. Forde agreeably thereto.

We have the honour to be, &c.

Cuſtom Houſe, Dublin,
24th December 1802.

Caſtle Coote.
R. Wynne.
T. Burgh.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

General Order.
N° 21.

Cuſtom Houſe, Dublin,
31ſt March 1804.

Sir,

The Board acquaint you, in purſuance of the commands of His Excellency the Lord Lieutenant, by the Right honourable Sir Evan Nepean, Bart's, letter of the 30th inſtant, that the Duties on Tonnage, contained in the Schedule annexed to the Act of Parliament, charging the Duties of Cuſtoms, &c. from the 25th inſtant, are now to be collected.

By Order of the Commiſſioners,
A. Mac Lean.

To all the Port Collectors, and
Notice to the Examiner of Cuſtoms.

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PROCEEDINGS of the BOARD upon the foregoing Letters.

Cuſtom Houſe, Dublin, 5th April 1800.

Sir,

In purſuance of a letter from Sir George Shee, Bart. Secretary to the Lords Commiſſioners of the Treaſury, dated the 4th inſtant,

You are to lay before the Board a Liſt of the Names and Amount of the Balances due by the ſeveral diſmiſſed and deceaſed Collectors; diſtinguiſhing the ſame under the ſeveral heads of Revenue, Loan, and Other Appropriations.

By Order of the Commiſſioners.

To Mr. Waller, Solicitor. *Allan Mac Lean.*

Cuſtom Houſe, Dublin, 14th May 1800.

Sir,

In purſuance of the requeſt of the Lords Commiſſioners of the Treaſury, as ſignified in your letter of the 4th April laſt,

I am directed, by the Commiſſioners of His Majeſty's Revenue, herewith to tranſmit to you, for their information, a Liſt of the Names and Amount of the Balances due by the ſeveral deceaſed and diſmiſſed Collectors; diſtinguiſhing the ſame under the ſeveral heads of Revenue, Loan, and the Other Appropriations.

I have the honour to be, Sir,
Your moſt obedient humble ſervant,

Allan Mac Lean.

To
Sir George Shee, Bart.
&c. &c. &c.

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AN ACCOUNT of the several Dismissed and Deceased Collector's BALANCES, at Lady Day

DISTRICTS.	COLLECTORS, &c. NAMES.	REVENUE. £.	s.	d.
CAVAN	Fra[s] Nevill[e]	992	13	0 3/8
MALLOW	Ric[d] Southwell	230	0	0
NAAS	Fra[s] Allen	162	16	9
BALTIMORE	Ric[d] Tonson	387	2	6
NAAS	W[m] Travers	132	5	4 1/2
LOUGHREA	Tho[s] Glover	873	2	6 1/4
ARMAGH	Henry Cuft	366	19	6 3/8
ENNIS	George Cocklan	295	0	7 1/4
BALTIMORE	Tho[s] Spaight	1,923	5	11 1/8
LIMERICK	Ja[s] Smith	58	13	0
DUBLIN PORT	Geo. Martin	8,856	0	7 3/4
ATHLONE	Jn[o] Dalton	1,416	3	11 1/2
GALWAY	Simeon Marshall	904	11	7 3/4
LOUGHREA	Henry Jn[o] Evans	305	17	6 1/2
DROGHEDA	Cha[s] Tottenham	101	0	3
LOUGHREA	Ja[s] Blaquiere, Surv. Gen[l]	174	19	2 1/4
WEXFORD	Geo. Parker	4,730	6	11 5/8
WICKLOW	Matthew Earberry	88	14	8 1/2
DUBLIN EXCISE	Jn[o] Knox	25,048	15	9 1/2
DROGHEDA	Jn[o] Leigh	85	17	11 3/4
SLIGO	W[m] Ormsby	2,175	13	1 5/8
DUNDALK	Arthur Lofius			
STRABANE	John Tyrrel	3,340	17	11 5/8
DUBLIN COUNTY	Cha[s] Lambert	1,110	17	2 3/8
NEWRY	Joseph Hamilton	316	12	1 3/4
CAVAN	W[m] Farris	2,142	16	3 3/4
CAVAN	Tho[s] Heney, as Sur[r] Gen[l]	2	11	7 1/4
MALLOW	Edw. Ryves	3,318	6	9
MALLOW	John Gaham, as Sur[r] Gen[l]	1	6	8 1/2
KILKENNY	Geo. Read	171	4	0 3/4
KILKENNY	Matthew Scott, as Sur[r] Gen[l]	3	1	1 3/4
KILKENNY	Richard Wolfe	88	0	3 3/4
STRABANE	Sir John S. Hamilton	2,311	9	7 5/8
FOXFORD	Honble John Brown	2,293	12	6 3/8
FOXFORD	W[m] Swettenham	1,067	9	10 5/8
MARYBORO	Honble John Maffey	153	1	0 1/8
DUBLIN COUNTY	Lord Viſcount Delvin	393	19	7 1/2
ATHLONE	Henry Tiſdal, and Edw. Hunt, as Sur[r] Gen[l]	4,522	13	4
TRIM	Edward Vernon	5,276	8	10 1/4
TRIM	Robert Gamble	647	1	0 1/8
DONAGHADEE	Geo. Hamilton, as Sur[r] Gen[l]	0	11	10 1/2
KILKENNY	Simon King	777	17	6 1/8
TRIM	Geo Eeles	2,944	0	7 1/2
BALLYRAINE	W[m] Boyd	1,324	18	7 1/2
WEXFORD	Honble C. Skeffington	1,776	17	9
NAAS	Nich[s] Gordon	2,203	0	2
FOXFORD	David Freeman	59	0	6 5/8
CORK PORT	Honble Jo[s] Lyſaght	4,384	9	3
CAVAN	James Stafford	7,843	3	0 5/8
DINGLE	W[m] Bienerhaſſet	950	16	5 1/2
		97,746	9	0 3/4
	Deduct BALANCES Overpaid:			
STRANGFORD	James Aynſworth £. 461 7 9 3/4	520	3	10 3/4
MALLOW	John Newman 58 16 1 1/2			
		97,226	5	2
On the final Receipt of Ja[s] Cavendiſh, Collector of Dundalk's Balances, the Groſs Sum was deducted from the Amount of Diſmiſſed Collectors Balances on Revenue, where £. 342. 14. 11 7/8. ſhould have been applied to the Appropriated Duties		342	14	11 7/8
	As returned in N° 1, Lady Day 1799 £.	96,883	10	2 1/8

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1799; comprehending REVENUE, LOAN, and Other APPROPRIATIONS.

LOAN.			LINEN.			TILLAGE.			PROTESTANT SCHOOLS.			CHARITY. STAMP DUTY.*		
£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
-	-	-	-	-	-	19	15	0	6	0	0			
-	-	-	-	-	-	-	-	-	35	0	0			
112	16	2	-	-	-	23	3	0	6	0	0			
69	0	4	4	13	4	19	0	0	23	0	0			
-	-	-	-	-	-	-	-	-	-	-	-	17	2	10 ½
290	16	7	420	10	11	350	18	8	-	-	-	431	14	9 ½
135	4	3 ½	-	-	-	16	5	1 ½	113	0	0			
90	14	7 ¼	9	5	4	43	12	0						
-	-	-	-	-	-	9	14	8 ¾	67	0	0			
									74	9	3 Overpaid Loan and Linen.			
									2	10	9			
246	1	8 ½	-	-	-	19	19	9 ¼	4	12	6			
177	11	2 ½	9	19	11	38	10	8 ¼	27	0	0			
-	-	-	-	-	-	46	3	6	10	7	0			
4,624	15	10	-	-	-	608	15	9						
-	-	- Overpaid Loan and Tillage				76	7	0 ½	4	0	0			
338	3	11 ¾	11	8	6	0	5	0	15	0	0	103	18	10 ¼
598	14	0 ½	24	0	6	-	-	-	13	0	0	48	11	7
679	13	7	-	-	-	36	9	0	70	13	7	539	14	11 ¾
-	-	-	-	-	-	Deduct Loan Overpaid			87	0	0			
									67	16	0			
									19	4	0			
167	17	3 ½	56	12	6	1	13	3	13	0	0	95	4	5
			N. West Fishery Balance -			1	17	7 *						
823	2	0 ¼	-	-	-	11	6	6	-	-	-	214	14	6 ½
8,354	11	7 ½	536	11	0	1,246	1	11 ¾	494	13	1	448	17	1
174	10	6 ½	17	6	9	16	5	0 Balances Overpaid by Collectors.						
8,180	1	1	518	14	3	1,229	16	11 ¾	494	13	1	448	17	8
						1	17	7 *				1,002	4	5 *

Jn Smart, Dy Acct Genl.
14th May 1800.

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Cuſtom Houſe, Dublin, 29th October 1800.

Sir,

The Secretary to the Lords of the Treaſury having, by his letter of the 27th inſtant, ſignified their Lordſhips commands, that directions be given to you, to report to him the Proceedings had for the recovery of the Balances due by deceaſed and diſmiſſed Collectors in each individual inſtance, and the moſt peremptory orders to proceed to enforce the payment, without a moment's delay;

You are accordingly to report to the Lords of the Treaſury the Proceedings had for the recovery of the Balances of diſmiſſed and deceaſed Collectors, in each individual inſtance; and the Board moſt peremptorily direct you to proceed to enforce the payment without a moment's delay; and have, purſuant to their Lordſhip's deſire, contained in their Secretary's ſaid letter, given orders to the Accountant General to furniſh you with an Account of all Balances due by diſmiſſed and deceaſed Collectors, ſtating the Amount which each ſtands indebted, and particularizing whether for Cuſtoms or Exciſe.

By Order of the Commiſſioners.

To *A. Mac Lean.*

Mr. Waller, Solicitor.

Cuſtom Houſe, Dublin, 29th October 1800.

Sir,

Note.—The ſeveral orders on the ſubject of Balances, due by deceaſed and diſmiſſed Collectors, are copied herewith.

Purſuant to the commands of the Lords of the Treaſury, by their Secretary's letter of the 27th inſtant,

The Board direct you to furniſh the Solicitors of the Revenue with an Account of all Balances due by diſmiſſed and deceaſed Collectors, ſtating the Amount which each ſtands indebted, and particularizing whether for Cuſtoms or Exciſe; and to lay a copy of the ſaid Amount before the Board, to be ſent to the Secretary to the Lords of the Treaſury for their information.

To the By Order of the Commiſſioners.

Accountant General. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 10th September 1801.

Sir,

The Board direct you forthwith to report to them the ſteps which have been taken for the recovery of the Balances due to the Crown by deceaſed and diſmiſſed Collectors.

To By Order of the Commiſſioners.

Mr. Waller, Solicitor. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 10th September 1801.

Sir,

The Board direct you *forthwith* to lay before them, an Account of the Balances due by deceaſed and diſmiſſed Collectors.

To the By Order of the Commiſſioners.

Accountant General. *A. Mac Lean.*

Cuſtom Houſe, Dublin, 14th September 1801.

Sir,

Purſuant to the commands of His Excellency the Lord Lieutenant, by the Right honourable Mr. Secretary Abbot's letter of the 12th inſtant,

The Board direct you to make out and lay before them, to be tranſmitted to Mr. Abbot, as ſoon as may be, a State of the Proceedings had for recovery of the Balances due from all deceaſed and diſmiſſed Collectors of the Revenue; diſtinguiſhing thoſe which are ſeparate from thoſe which are deſperate.

By Order of the Commiſſioners.

To

Mr. Waller and Mr. Carr, Solicitors. *Allan Mac Lean.*

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Cuſtom Houſe, Dublin, 14th Sept. 1801.

Sir,

Purſuant to the commands of His Excellency the Lord Lieutenant, by the Right honourable Mr. Secretary Abbot's letter of the 12th inſtant,

The Board direct you to make out and lay before them, as ſoon as may be, to be tranſmitted to Mr. Abbot, an Account of the Balances due from all deceaſed or diſmiſſed Collectors of the Revenue; ſpecifying the Amount originally due, the Dates of ſubſequent Payments, if any made in reduction thereof, and the Sums now remaining due.

To the
Accountant General.

By Order of the Commiſſioners.
Allan Mac Lean.

Cuſtom Houſe, Dublin, 22d October 1801.

Sir,

The Deputy Accountant General, having, by his letter of this date, agreeably to the Board's Order of the 14th ult. in purſuance of the commands of His Excellency the Lord Lieutenant, by the Right honourable Mr. Secretary Abbot's letter of the 12th, laid before the Board an Account of the Balances due from deceaſed and diſmiſſed Collectors of the Revenue;

Herewith you have ſent you a copy thereof, ſo far as relates to the Port Department; and you are, conformably to the Board's Order of the 14th of laſt month, to make out, and lay before them, a State of the Proceedings had for the recovery of the Balances due by deceaſed and diſmiſſed Collectors of the Revenue; diſtinguiſhing thoſe which are ſeparate, from thoſe which are deſperate, that the ſame may be tranſmitted to Mr. Secretary Abbot, as ſoon as may be.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 16th September 1802.

Sir,

The Board direct you to report to them, what ſteps have been taken by you in conſequence of their Orders, for recovery of Balances due by diſmiſſed and deceaſed Collectors.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 27th October 1802.

Sir,

You are, purſuant to the Board's former Order of the 13th May laſt, upon any Collector, or other perſon in charge, ceaſing to be Collector, either by death, diſmiſſion, or removal, without loſs of time, after each event, to examine and ſtate the Account of the ſaid Collector or Officer in charge, and make a ſpecial Report to the Board concerning the ſame, that they may ſee whether any Balance be due by the late Collector or other Perſon in charge, and have proper ſteps taken in due courſe for the recovery thereof; and the Board having occaſion to think there are at preſent ſeveral inſtances of that nature, you are to report concerning them forthwith.

To the
Accountant General.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 18th December 1802.

Sir,

You are to lay before the Board an Account of the Balances due by deceaſed and diſmiſſed Collectors, in order that the Solicitor may be directed to ſue for the recovery of the ſame.

To the
Accountant General.

By Order of the Commiſſioners.
A. Mac Lean.

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Cuſtom Houſe, Dublin, 17th June 1803.

Sir,
The Board direct you to report to them what ſteps have been taken in purſuance of their repeated Orders for the recovery of the Balances due by diſmiſſed and deceaſed Collectors of the Revenue, at the end of the laſt term.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 30th Auguſt 1803.

Sir,
The Board direct you to report to them what proceedings have been taken by you againſt deceaſed and diſmiſſed Collectors, for Balances due by them.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 30th Auguſt 1803.

Sir,
The Board direct you to report to them the Amount of the Balances due by deceaſed and diſmiſſed Collectors.

To the
Accountant General.

By Order, &c.
A. Mac Lean.

Cuſtom Houſe, Dublin, 11th October 1803.

Sir,
You are to haſten your Report on the Board's Order of the 30th Auguſt laſt, relative to the Balances due by deceaſed and diſmiſſed Collectors.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 21ſt December 1803.

Sir,
The Board direct you to report to them what has been done in the laſt term, relative to recovering the Balances due by deceaſed or diſmiſſed Collectors; and whether any and what part thereof has been paid in.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 24th April 1804.

Sir,
The Right honourable the Chancellor of the Exchequer of Ireland, having by his letter, dated London, the 19th inſtant, ſignified, that an Account having been preſented to the Houſe of Commons, ſtating the Balances due by deceaſed and diſmiſſed Collectors, he deſires to be furniſhed with a Statement, ſetting forth,

1ſt, Proceedings had in each caſe reſpectively, with the dates thereof.
2dly, Cauſes why the preſent Balances remain ſtill outſtanding in each caſe.

And that ſuch ſpecial obſervations be added, on each caſe, as may appear to be proper for the purpoſe of ſhewing that all due attention has been paid for the recovery of the Debts due to the Crown.
You are forthwith to furniſh the Statement required by the Chancellor of the Exchequer, ſo far as it regards your Department, and lay the ſame before the Board, in order to be tranſmitted to him accordingly.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

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Cuſtom Houſe, Dublin, 19th June 1804.

Sir,

The Board direct you to prepare and lay before them, forthwith, the ſtate of deceaſed and diſmiſſed Collectors Balances, ſeparating the deſperate from the ſeparate Debt, and aſſigning the grounds for ſuch ſeparation.

To
Mr. Waller, Solicitor.

By Order of the Commiſſioners.
A. Mac Lean.

Cuſtom Houſe, Dublin, 29th January 1801.

Sir,

The Commiſſioners of His Majeſty's Revenue have received your letter of the 26th inſtant, in anſwer to mine of the 8th, in conſequence of a letter which I encloſed from Richard Wright, Eſq; Collector of Baltimore, ſtating, that he finds great difficulty in procuring bills on Dublin, and propoſing, in conſequence, that he be allowed to remit the Revenues he receives to the Collector of Cork Port; And the Board, having received the commands of the Lords Commiſſioners of the Treaſury, by your ſaid letter, acquainting them, that their Lordſhips have no objection to the Collector of Baltimore remitting to the Collector of Cork Port the Revenues that he collects, and requeſting that the Commiſſioners of the Revenue do iſſue ſuch directions for the purpoſe as they may deem neceſſary;

I am directed by the Board to acquaint you, that they have written to the Collector of Baltimore, acquainting him of your ſaid letter, and that, agreeably thereto, he may remit the Revenues he collects to the Collector of Cork Port, taking his Receipt for the ſame; which Caſh the Collector of Baltimore is to take credit for in his Accounts, as a transfer of ſo much of the Revenues of that Port and Diſtrict to the Port of Cork, and to annex the Collection of Cork Port's Receipts to the Accounts of Baltimore; and the Collector of Baltimore is to acquaint the Board of the Sums, and of the times, he ſhall ſo make the ſaid remittances.

And they have alſo given Orders to the Collector of Cork, to receive the Revenues of Baltimore Collection accordingly, and to charge himſelf therewith, as ſo much Caſh received by transfer from Baltimore Collection.

To the
Honourable George Cavendiſh,
&c. &c. &c.

I have the honour to be, &c.
A. Mac Lean.

Cuſtom Houſe, Dublin, 19th February 1801.

Sir,

The Commiſſioners of His Majeſty's Revenue having received your letter of the 14th inſt. acquainting them, that in conſequence of the Collector of Foxford having had a conſiderable Balance in his hands of the Public Money, the Lords Commiſſioners of the Treaſury did, by their letter, dated the 26th October 1799, direct him to remit the ſame, either by bills or bank notes, if bills could not be procured; that, agreeably to this Order, it appears, by a letter which you encloſe, that the Collector has (by the loſs of a part of the notes) incurred an expence, in the recovery of the money, of £. 3. 11 *s.* 10 $d\frac{1}{2}$; and that, their Lordſhips having no precedent for repaying Collectors any charge of this nature, refer Mr. Mahon's application to the Board.

I am directed by them to acquaint you, for the information of the Lords Commiſſioners of the Treaſury, that under the particular circumſtances of this caſe, upon vouching the loſs ſuſtained, in the uſual manner, they have ordered the Collector to take credit for the ſaid expence of £. 3. 11 *s.* 10 $d\frac{1}{2}$. in his Account of Incidents.

To the
Honourable George Cavendiſh,
&c. &c. &c.

I have the honour to be, &c.
Allan Mac Lean.

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Cuſtom Houſe, Dublin, 23d December 1801.

Sir,

The Commiſſioners of His Majeſty's Revenue having had the honour of receiving your letter of the 18th inſt. acquainting them with the deſire of the Lords Commiſſioners of the Treaſury, that they would tranſmit to you, for their Lordſhips information, Copies of the Inſtructions given by them to their ſubordinate Officers, for the purpoſe of inſuring their making up their reſpective Accounts to the new quarterly periods;

I am directed by the Board, herewith to tranſmit to you a copy of the General Order which they iſſued to all the Port Collectors in this Kingdom; and to acquaint you, that they ſent ſimilar letters to the ſeveral Examiners in this Houſe for their information, and directed them, to conſider and inform the Board forthwith, if any and what other regulations ſhall appear to them as neceſſary to be iſſued to the Collectors, in order to put this buſineſs into a complete ſyſtem of execution; and to requeſt, that you will be ſo good as to lay the ſame before the Lords Commiſſioners of the Treaſury, and to acquaint them with what I have herein ſtated for their information accordingly.

To the
Honourable George Cavendiſh,
&c. &c. &c.

I have the honour to be, &c.
Allan Mac Lean.

General Order.
N° 59.

Cuſtom Houſe, Dublin, 6th Nov. 1801.

Sir,

The Lords Commiſſioners of His Majeſty's Treaſury, having, by their Secretary's letter, of the 31ſt ultimo, ſignified to the Board, that, by a Return made by the Accountant General to their Lordſhips, it appears that there was, at that day, ſeveral of the Collectors of the Revenue who have not paſſed their annual Accounts to the 25th March laſt, which is ſtated to ariſe principally from Collectors being permitted to poſtpone their coming to Dublin on the days appointed by the Accountant General:

And their Lordſhips, being deſirous to have the Collectors Accounts paſſed in future at a much earlier period than they have heretofore been, and to have them in ſuch a ſtate of readineſs that no delay may be given to Collectors, or to the making up the Public Accounts, have ſignified their commands thereupon to the Board, in order to carry the ſame into full execution accordingly:

The Board direct, that your Quarterly Accounts be returned within four weeks after the termination of each quarter; and they have given orders to the ſeveral Check Officers, to enter on the examination of the Quarterly Accounts of the Collectors ſo ſoon as received; and you are to take eſpecial care, that your Quarterly Accounts be accompanied with all the proper documents and vouchers, ſo as to prevent the poſſibility of any delay or difficulty ariſing in their examination.

I am alſo directed to inform you, that the Board will not, in future, admit any Collector to poſtpone the paſſing of his Annual Accounts, beyond the day that ſhall be appointed for the purpoſe.

By Order of the Commiſſioners.
Allan Mac Lean.

To all the Port Collectors and Check Officers.

Cuſtom Houſe, Dublin, 7th Auguſt 1802.

Sir,

In purſuance of the deſire of the Lords Commiſſioners of the Treaſury, ſignified by your letter of the 31ſt ult.

I am directed, by the Commiſſioners of His Majeſty's Revenue, herewith to tranſmit to you Copies of ſuch Inſtructions, for the guidance of the Officers of the Cuſtoms, as have been corrected and printed, and which are thoſe for Port Surveyors

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Surveyors of the Out-ports, for the Landwaiters of the Port of Dublin, and for all the Tidewaiters, Coaſt Officers, and Tide Surveyors; and to acquaint you, for their Lordſhips information, that the other Inſtructions are under reviſion, with Mr. Croker, Surveyor General, and he has ſtated to the Board, that they ſhall be proceeded upon with all the diſpatch in his power; but that, from the very great weight of other urgent buſineſs which preſſes upon him, it is not poſſible for him to ſay at what time they can be completed.

I have the honour, &c.
Allan Mac Lean.

To the
Honourable Geo. Cavendiſh,
&c. &c. &c.

Cuſtom Houſe, Dublin, 7th Auguſt 1802.

Sir,

In purſuance of the deſire of the Lords Commiſſioners of the Treaſury, ſignified by your letter of the 3d inſtant,

I am directed, by the Commiſſioners of His Majeſty's Cuſtoms, herewith to tranſmit to you a Liſt of the Days on which the ſeveral Collectors have been directed to paſs their Accounts for the year that ended on the 5th January laſt; and to acquaint you, for the information of the Lords of the Treaſury, that upon the Board's repreſentation to the Lord Lieutenant, His Excellency has been pleaſed to approve of their appointing Two additional Clerks in the Accountant General's Office, for the expreſs purpoſe of expediting the Collectors Accounts; that thoſe Two Clerks are under the immediate controul of the Deputy Accountant General; and that, upon conſulting with him as to the manner of conducting the Buſineſs of that Department at preſent, they have every reaſon to expect and believe, that the delays and difficulties which heretofore occurred in paſſing the Collectors Accounts, will be avoided, and that, in future, the Collectors will be able to paſs their Accounts by the 25th of March in each year, without being obliged to come to Dublin for that purpoſe.

And I am directed further to ſtate to you, for their Lordſhips information, that the Commiſſioners apprehend it will be neceſſary, that an application ſhould be made to the Imperial Parliament to repeal the Clauſe in the Act of the 14th of Charles the Second, which directs, that the ſeveral Collectors do come to Dublin to paſs their Accounts, and ſwear to them annually before a Baron of the Exchequer.

I have, &c. &c.
A. Mac Lean.

To the
Honourable Geo. Cavendiſh,
&c. &c. &c.

General Order.
N° 19.

Cuſtom Houſe, Dublin,
23d March 1802.

Sir,

The ——— day of ——— next, being appointed for your paſſing your Accounts, for the Three Quarters to the 5th January 1802;

The Board direct, that you do obſerve an exact punctuality in your attendance here for that purpoſe, fully prepared, and having all proper vouchers, ſo that there may not be any unneceſſary delay in your paſſing your Accounts accordingly.

By order of the Commiſſioners.
Allan Mac Lean.

To all the Port Collectors.

Liſt of the Days appointed.

Ballyrain - - -	Fran[s] Mansfield - - - - - - - -	Paſſed 1802.
Larne - - - -	Edw[d] Smith - - - - - - - - -	26th March
Ballyſhannon - -	J[s] Montgomery - - - - - - - -	30th
Donoghadee - -	J[s] Arbuckle - - - - - - - - -	31ſt
Drogheda - - -	J. W. Foſter - - - - - - - - -	1ſt April
Limerick - - -	G. Maunſell - - - - - - - - -	2d

Newry

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Newry	Fran[s] Carleton	5th April
Ennis	Ja[s] Blaquiere, Sur[r] Gen[l]	6th
Wicklow	J[os] Leigh	14th
Colerain	M. S. Hill	28th
Weſtport	G. Mahon	4th May
Kinſale	Ad[n] Newman	5th
Galway	N. P. French	6th
C. Townſend	Rich[d] Wright	7th
Roſs	H. L. Tottenham	8th
Belfaſt	Honourable C. Skeffington	12th
Tralee	Arthur Herbert	14th
Dundalk	J[s] Ford, J[n] Cuthbert, Sur[r] Gen[l]	15th
Strangford	Sam[l] Bulteel	18th
Sligo	W[m] Hoey	19th
Wexford	J. Boyd	24th
Waterford	H. May	25th
Cork Port	B. Shaw	26th
Youghall	Peter Hennis	27th
L. Derry	R. G. Hill	28th
Dublin Port	Honourable F. H. Hutchinſon	29th

Cuſtom-Houſe, Dublin, 23d September 1802.

Sir,

The Honourable George Cavendiſh, Secretary to the Lords Commiſſioners of the Treaſury, having, by his letter of the 22d inſtant, acquainted the Board that he is commanded by their Lordſhips to obſerve, that, notwithſtanding their repeated letters on the ſubject of the Balances due by diſmiſſed and deceaſed Collectors, little progreſs appears to have been made in the recovery of them;—that it is with the moſt ſerious concern that their Lordſhips have obſerved, that, on the 5th January laſt, they ſtill amounted to the enormous ſum of £. 120,315. 6 s. 9 d½.;—that their Lordſhips deem it to be of the utmoſt importance to the Public, that the moſt effectual means ſhould be adopted to bring thoſe Balances into the Exchequer; and further are of opinion, that nothing will tend more effectually to prevent, in future, large Balances being loſt to the Public, by the negligence or diſhoneſty of Officers employed in the Collection of His Majeſty's Revenues, than a firm determination of vigorouſly proſecuting ſuch public defaulters; that, for the purpoſe therefore of ſhewing the Board the abſolute neceſſity of their applying the moſt effectual ſuperintendence of the proceedings of the Law Officers of the Revenue, he (Mr. Cavendiſh) has their Lordſhips commands, to ſend to the Board copies of the ſeveral letters which have been written on this ſubject, with an Account of the Proceedings which were had in conſequence thereof; from the whole of which it muſt appear how negligent the ſeveral Officers employed in the Law Department of the Revenue have been in the performance of their duty; and their Lordſhips did hope, that the Board would have exerted their authority on this occaſion, by calling on the ſeveral perſons concerned, to report, from time to time, their proceedings, which would have obliged them to proceed with energy, when they perceived that the Board would inſiſt on the performance of their duty;—that he (Mr. Cavendiſh) is therefore commanded by their Lordſhips to acquaint the Board, that they expect that they will forthwith direct the Accountant General to ſtate to them the Balance due by each diſmiſſed and deceaſed Collector on the 25th March 1796, with the Names and Balances due by each of thoſe who have become ſo ſince that day to 5th January laſt; alſo the ſeveral Sums paid in diſcharge of ſaid Balances, with the Date of each Payment, and from whom recovered; and alſo the remaining Balance due by each diſmiſſed and deceaſed Collector on 5th July laſt;—and that he (Mr. Cavendiſh) is alſo to deſire the Board to direct the Port and Exciſe Solicitors to report to them, what ſtate their Proceedings were in at the end of laſt term, for the recovery of the Balances due by the ſeveral diſmiſſed and deceaſed Collectors; which Reports of the Accountant Generals and Solicitors the Board are to tranſmit to Mr. Cavendiſh for their Lordſhips information, with the Board's obſervations thereon.

The

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The Board direct you to lay before them, without the leaſt delay, the information deſired by the aforeſaid letter of the Lords Commiſſioners of the Treaſury, in order to the ſame being tranſmitted by the Board to their Lordſhips accordingly.

And you are further to report, whether, agreeably to their Lordſhips letter of 19th December 1796, you furniſhed the Solicitors with the Balance that each of the following perſons did actually owe; viz.

Henry Tiſdall, Eſq; late Collector, Athlone.
Edward Hunt, Eſq; Surveyor General, when in charge of the Collection of Athlone.
The Honourable John Brown, late Collector, Foxford.
David Freeman, Eſq; late Collector of Foxford.

To the
Accountant General.

By Order of the Commiſſioners.
Allan Mac Lean.

Similar letters were written to Mr. Waller and Mr. Carr, the Solicitors, with directions to lay before the Board, without delay, the information deſired by the aforeſaid letter of the Lords Commiſſioners of the Treaſury, in order to the ſame being immediately tranſmitted by the Board to their Lordſhips accordingly; and further, to accompany their Report with a particular Statement of the ſteps that have been taken for the recovery of the Balances due by the ſaid perſons, and to ſtate in what progreſs the buſineſs now is, in each reſpective caſe.

A. M.

General Order.
N° 59.

Cuſtom Houſe, Dublin,
11th October 1802.

Sir,

In order that the Lords Commiſſioners of the Treaſury may have a more accurate and ſpeedy knowledge of all Sums paid by Collectors, under the heads of Drawbacks, Repayments, and Bounties;

You are (in purſuance of their Lordſhip's commands, ſignified by their Secretary's letter of the 7th inſtant) to ſend up immediately, on the cloſe of each month, to the Exciſe and Cuſtom Departments reſpectively, Returns, ſetting forth ſuch actual Payments, in the form of the Papers N° 1 and 2, herewith incloſed; thoſe Returns to contain the caſh actually paid; and you are not to return any claims not actually paid by you.

To all the Port Collectors.

By Order of the Commiſſioners.
Allan Mac Lean.

No. 1.

PORT

AN ACCOUNT of the DRAWBACKS and REPAYMENTS paid at this PORT, between the 5th January 1802 and 5th February following; diſtinguiſhing the Amount paid upon each Article.

Denominations.	Date of Payment.	Amount of Drawbacks.	Amount of Repayment.	TOTAL
		£. s. d.	£. s. d.	£. s. d.

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No. 2. PORT

AN ACCOUNT of the BOUNTIES paid at this PORT, between the 5th January 1802 and the 5th February following; diſtinguiſhing each Article on which the ſame was paid.

Articles on which Bounty was paid.	Date of Payment.	Amount of Bounty.	

Cuſtom Houſe, Dublin, 10th January 1803.

Sir,

The Commiſſioners of His Majeſty's Revenue have received your letter of the 8th of October, ſtating, by command of the Lords of the Treaſury, that by the Acts of Seſſion 1801 and 1802, the Accounts of Great Britain muſt be preſented to Parliament on the 25th March; and that, as it is intended that the Public Accounts of Ireland ſhould be laid before Parliament at the ſame period, it becomes neceſſary that the Collectors Accounts ſhould be paſſed ſufficiently early to enable the Accountant General to be punctual as to the time of tranſmitting the Public Accounts of his Office; and that, as it therefore becomes indiſpenſable that the Collectors ſhould paſs their Accounts much ſooner than the time mentioned in my letter of the 7th September, the Board ſhould ſend inſtructions accordingly.

That if the clauſe in the Act of the 14th and 15th of Charles the Second, which directs the Collectors to come to Dublin annually to ſwear to their Accounts before one of the Barons of the Exchequer, is neceſſary to be repealed, their Lordſhips deſire to know what inſtructions the Commiſſioners of the Revenue intend to iſſue, and what Checks they propoſe to ſubſtitute, with reſpect to the mode of proceeding, and to aſcertaining the truth of their Accounts; and alſo deſiring a Liſt of all Officers in each port or diſtrict, whoſe buſineſs it is to certify the authenticity of each of the Collectors Quarterly Accounts, with the reſpective duties of thoſe ſeveral Officers in the Collection and Management of the Revenue; ſpecifying alſo as well the names and deſcriptions of the Deputies, where any ſuch are appointed, as of the Principals in each Office.

I am directed by the Board to acquaint you, for the information of the Lords of the Treaſury, that having referred your letter to the Accountant General for his obſervations, Mr. Smart, the Deputy Accountant General, has ſtated to them, that, provided all the neceſſary documents and certificates of the laſt quarter, ending the 5th January in each year, ſhall be furniſhed to him previous to, or on the 28th February, the Collectors Accounts ſhall be ſtated and cloſed, and the Public Accounts furniſhed by the 21ſt March annually; and the ſeveral Officers of Check on the Collectors Accounts, having been ordered to report, whether they will be able to furniſh the Accountant General with the neceſſary documents, at the furtheſt on the 28th February in each year, the Board have received their ſeveral anſwers and obſervations, which you have herewith.

I am alſo directed to ſtate to you, that, in conſequence of the commands of His Excellency the Lord Lieutenant, by Mr. Abbot's communication of the 12th September 1801, upon this ſubject, the Board have directed the ſeveral Collectors to make up their Accounts to the 5th January in each year; and that thoſe of the Ports

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Ports of Dublin, Cork, Belfaſt, Drogheda, Limerick, Derry, Newry, or Waterford, ſhould be tranſmitted to the proper Officer within one month, and of all the other Ports within three weeks from that period; but finding, from the recent Reports of the ſeveral Check Officers, that it will be neceſſary that theſe Accounts ſhould be in a courſe of examination, prior to theſe periods, to enable them to make their Returns within the time required by the Accountant General, the Board have iſſued ſtrict Orders to the Collectors of the Ports of Dublin, Cork, Belfaſt, Drogheda, Limerick, Derry, Newry, and Waterford, to return their Accounts and vouchers to the proper Officers in Dublin within ten days, and to the Collectors of all the other Ports to make their Returns within one week, from the 5th January, by which means the Board expect the Statement of the Revenue Accounts will be ready for tranſmiſſion to England by the 21ſt March.

In the event of the repeal of the 14th and 15th of Charles the Second, which directs the Collectors to come to Dublin annually to ſwear to their Accounts before a Baron of the Exchequer, it is intended that thoſe requiſites ſhall be performed before the going Judge of Aſſize, and that the other Checks on Collectors Accounts ſhall remain as heretofore; and you have herewith a Liſt of the Check Officers in Dublin, whoſe buſineſs it is to certify the authenticity of each of the Collector's Accounts.

And I am directed to acquaint you, for their Lordſhips information, that the ſeveral Surveyors in the Out-ports examine and ſign the charge part of the Collectors Accounts, previous to their being tranſmitted to Dublin.

I have the honour to be, &c.
Allan Mac Lean.

To the
Honourable George Cavendiſh,
&c. &c. &c.

Cuſtom Houſe, Dublin, 27th October 1802.

Sir,

The Commiſſioners of the Revenue have received your letter of the 25th inſtant, requeſting them to furniſh a Statement of ſuch Regulations, as they may think neceſſary to have inſerted in the ſeveral Acts of next Seſſion of Parliament.

And I am directed by the Board to acquaint you, that they have not at preſent any new Regulations to propoſe for the better Collection of the Revenue under their management, as no alterations or additions have been ſuggeſted as neceſſary, by any of their Officers, except what reſpects the Buſineſs of the Copper and Woollen goods, already ſtated to you in my letter of the 13th September laſt.

I have the honour to be, &c.
Allan Mac Lean.

To the
Right honourable Iſaac Corry,
&c. &c. &c.

Cuſtom Houſe, Dublin, 16th November 1802.

Sir,

The Board having received your letter of the 12th inſtant, acquainting them, by the commands of the Lords of the Treaſury, that their Lordſhips having, on the 15th inſtant, directed the Collector of Limerick to remit to the Receiver General the Balance that appeared to be in his hands on the 30th ultimo, the Collector had ſtated in reply, that the Balance in his hands was only £ 1,021.; but as the items in his Statement did not agree with thoſe ſtated by the Accountant and Receiver Generals, you were directed to refer the Collector's Statement to the Commiſſioners, with their Lordſhips deſire, that they would enquire into the cauſe of the difference, and report to you the reſult.

And I am directed by the Commiſſioners to acquaint you, that having called upon the Accountant General for his obſervations on this buſineſs, he has ſtated, "That by a clerical error, in making up Limerick Weekly Abſtract of the 23d "of October laſt, there was an omiſſion in giving the Collector credit for the "Arrears outſtanding on ſaid month (and which error was corrected in the "following Week's Abſtract) amounting to £. 3,000. which cauſed an over-

"charge

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" charge againſt the Collector in his Caſh Balance to that amount;" and he enclofed a particular Statement of the tranſaction, as made out by the Clerk of the Abſtract, a copy of which you have herewith, and which you will be pleaſed to lay before the Lords of the Treaſury, for their Lordſhips information.

I have the honour to be, &c.

Allan Mac Lean.

Honourable Geo. Cavendiſh,
&c. &c. &c

Copy of Statement.

ON the 23d of October, the produce of September month was brought to charge, and a clerical error was made by the Clerk of the Abſtracts, in omitting to give the Collector credit for the Arrears which were outſtanding on ſaid month's produce; and which error was corrected in the following Week's Abſtract. Thus the Return made in the Accountant General's Abſtract, on the 23d October, was,

groſs Balance - - - - - - - - -	£. 11,200
Arrears and Advances - - - -	3,710
Caſh Balance - - -	£. 7,490

Whereas it ought to have been,

Groſs Balance - - - - - -	£. 11,200
Arrears and Advances - - - - -	6,710
Caſh Balance ought to have been, -	£. 4,490

By which the Board will ſee, there was a charge againſt the Collector, in his Caſh Balance, of £. 3,000 more than there ought to have been.

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3. GENERAL ORDERS for the better collecting, and paying in, the Revenues of Ireland; from the 1ſt of January 1800, to the 4th of July 1804.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
11th January 1800.

Sir,

The Board finding that ſome of the carriages belonging to Officers of Engliſh regiments which have come over to this Kingdom, have paſſed Duty-free in ſome of the Ports, on the preſumption that the Board intended to paſs them as baggage belonging to the regiments:

I am directed to acquaint you, that the late diſturbed ſtate of parts of this Kingdom, was the cauſe which firſt induced the Board to comply with the requeſt of the Officers who had volunteered their ſervices for this Kingdom, in paſſing their carriages free as part of their baggage, in order that there might not be any impediment to their immediately proceeding upon the Public Service; but as that cauſe has ſubſided, the Board do not conſider that they are any longer warranted to diſpenſe with the law in thoſe particulars, and you and your Officers are to conduct yourſelves accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
Surveyors Ringſend, Surr and Inſpr
of the Tide Duty, and Patentee
Officers Long Room.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
18th February 1800.

Gentlemen,

On inveſtigation of the Buſineſs of Entry and Diſcharge now making in purſuance of the Board's Orders, it having appeared, that from the looſe and illegal forms in which the Affidavits are ſometimes made before the Patentee Officers, with reſpect to the value of unrated Goods, there is a great opening for frauds and impoſitions on the Revenue, and a particular inſtance thereof has been laid before the Board, and other inſtances quoted where no Affidavits whatever had been made, except the word (Sworn) ſubſcribed, &c.

And a caſe having been laid before the Board's Counſel, in conſequence they have given their opinion, that the Affirmation which they have read, is not ſuch as ſecures to the Crown the Duties it is entitled to; for that all unrated Goods are liable to a valuation according to the price of the Goods in the market where ſold, that is, according to the price the Goods would bring if ſold ſubject to Duty, and which, of courſe, would comprehend all the coſts and carriage, &c. as well as original coſts of the Articles; and the following form of the proper Affidavit having been prepared under the Board's Counſel's ſaid opinion; viz.

Form of the Affidavit or Affirmation to be made on the Entry of Goods unrated, before the Patentee Officer or his legal Deputy.

"A.B. maketh Oath [or, if a known Quaker, ſolemn Affirmation] That
" is the true value of the above rated
" Goods, according to the price the ſaid Goods ſtand me in when landed,
" Freight, Charges, and Inſurance (if inſured) included, without compre-
" hending Duty. Sworn [or ſolemnly affirmed, as the Caſe may be] the
" Day of

C. D. Patentee Officer."
(Naming his Title.)

[Importer to ſign his Name here.]

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You are from henceforward to take eſpecial care in your ſeveral Departments, that the Affidavits (or ſolemn Affirmations, in caſe the Importers of the Goods are known Quakers) be duly and fully drawn, or ſworn or ſolemnly affirmed to, before the proper Officer, previous to the Entries being received or paſſed; and the Collector is hereby directed not to receive any Entry for unrated Goods, until ſuch Affidavits or Affirmations ſhall be fully and duly made by the Importing Merchant, ſubſcribed by him, and certified by the proper Officer; nor are the diſcharging Officers to diſcharge any Goods but under the Warrant on which thoſe Requiſites ſhall have been firſt actually performed.

By Order of the Commiſſioners.
A. Mac Lean.

To the Collectors, the Patentee Officers or their legal Deputies, and the Diſcharging Officers of the ſeveral Ports of Ireland; and alſo, incloſing a Copy to the ſeveral Surveyors General, ſo far as they are concerned, for their information.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th March 1800.

Sir.

The Board finding, from the Wine and Spirit Books, that in many of the Ports, the gaugeable Wines are returned conſiderably under their contents, and in others are charged with the ullage contents only, all which muſt injure the Revenue very materially:

You are forthwith to inform the Gauging Surveyor, or other Officer acting as ſuch in your Port, as alſo the Diſcharging Officers, in writing, that all gaugeable Wines pay Duty by the full, and not the ullage contents of each Caſk; that in all caſes where Pipes of Port Wine are returned at leſs than 146 Gallons; Hogſheads at leſs than 72 or 73 Gallons; Liſbon Wines at leſs than 148 Gallons; Sherry in Quarter Caſks, leſs than 35 or 36 Gallons, there is reaſon to apprehend a ſhort or under Gauge, that therefore the Port Surveyor and Landwaiter are to regauge all ſuch Caſks as ſhall appear to have been returned at lower rates than the above; and that all Wines now in the Stores unentered, are to be diſcharged under thoſe Regulations, notwithſtanding that they have been gauged before; and the Board will hold the Port Surveyor accountable for the execution of this order.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors, except Dublin, the Gauging Surveyor in the Port of Dublin, each of the Surveyors on the Cuſtom Houſe Quay, and Notice to the Storekeeper and Examiner of Wine and Spirit Books.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
18th March 1800.

Sir,

Richard Waller, Eſq; having, by his letter of the 15th inſtant; reported, that the Schedule (A.) annexed to the Duty Bill of this Seſſion, varies from that of the laſt Seſſion, in conſequence of the additional Duty of 10 per centum by the ſaid Bill, laid upon the Amount of the Duties thereby made payable, being added to each Article in the Schedule to the preſent Bill; and alſo, that the additional Duty which was impoſed laſt Seſſion on Beer, Ale, Spirits, and Paper, imported into this Kingdom, is added to thoſe Articles in the Schedule (A.) annexed to the ſaid Bill of this Seſſion; and an additional Duty of nine Pence per Skin, impoſed the laſt Seſſion on Goat Skins exported, Schedule (E.); and that there is alſo an additional Duty impoſed this Seſſion of Nine Pounds per Ton on all French Wines, and additional Duty of Six Pounds per Ton on all Portugal and Madeira Wine, Spaniſh and Canary Wine, and all Wines of the Dominions of Spain, and the Wines of Naples and Sicily; and an additional Duty of One Shilling per Gallon on all Rum and other Spirits, the growth or produce of the Britiſh Plantations and the Weſt Indies:

The

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The Board acquaint you thereof, for your information, and that the ſaid Duties are granted from the 25th March 1800 to the 25th March 1801.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and the Examiner of the Cuſtoms.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
24th March 1800.

Sir,

You are immediately to report to the Board the amount of all Sums which have been received by you, in purſuance of the Act of the 25th of the King, for the improvement of the Iriſh Fiſheries, by which 5 per cent. is directed to be deducted out of the Bounty Money paid to the owners of all Fiſhing Veſſels employed in the ſaid Fiſheries from the 1ſt of February 1786, to be applied towards payment of the Salaries of Fiſhing Veſſels Inſpectors, and how much thereof now remains in your hands.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
27th March 1800.

Sir,

From the manner in which the Permits for the Exportation of Foreign Merchandize are returned to the Office of the Inſpector General of Imports and Exports from the ſeveral Ports, and that the Inſpector General may be enabled to ſtate in a full manner, that part of the Trade of this Kingdom, which hitherto has been but imperfectly accounted for.

You are to tranſmit to the Inſpector General's Office as ſoon as poſſible, Returns of the quantities and different kinds of Britiſh and Foreign Merchandize, exported in the year ended the 25th March 1800, diſtinguiſhing the Exporter's Name, the Date of Permit, the Ship's Name exported in, the Country or Place exported to, the Date of Entry inwards, by whom imported, the Ship's Name, and the Country imported from; and in making ſuch Returns, care is to be had not to except ſuch Articles as are free Inwards, or bonded on Importation, and alſo ſuch as Drawback is diſallowed on at Exportation; and in future monthly Returns of the ſame are to be made to the Inſpector General's Office.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and Notice to the Inſpector General
of Imports and Exports.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
29th March 1800.

Sir,

The Board finding that in ſome inſtances it has been the practice in the diſcharge of Foreign Salt, to allow the Barrel to be heaped, and as the Barrel which ſhould be in uſe in the different Ports ought to contain 32 Gallons, of 272 cubic inches, each filled to the edge of the Barrel, but not heaped, as heaping the Barrel exceeds the quantity allowed by Law.

The Board direct, that Salt be in future meaſured by the Strike and not by the Heap; and in a Barrel of 32 Gallons of 272 cubic inches, each Barrel filled to the edge, but not heaped, of which you are to acquaint the diſcharging Officers of your Port for their information and guidance accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

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Cuſtom Houſe, Dublin,
3d April 1800.

GENERAL ORDER.

Sir,

A queſtion having ariſen at one of the Out-ports in this Kingdom, where the Storekeeper claims a right to the whole of the Storeage paid on all Goods lodged in the Stores,

Leſt any miſconception of that nature ſhould exiſt in any of the other Out-ports, the Board acquaint you, that by the 29th Rule of the Act of Cuſtoms, Fleming, page 108, the Crown is entitled to one-half of the Storeage, and the Warehouſe Keeper to the other half, and that the Crown's Moiety of the Storeage of all Goods lodged in the Stores, and lying therein more than ſeven days, is to be charged on the Entry itſelf (as is done in the Port of Dublin) and paid with the other Duties, and immediately accounted for by you; and in Ports where there is not a Storekeeper ſpecially appointed by Commiſſion, the Port Surveyor (as Storekeeper) is to certify on the Entry, before the Duties ſhall be computed thereon, the day the Goods were ſtored, and whether by bill of view, or otherwiſe, that the Storeage Duties may, with the other Duties due on the Goods, be properly calculated, paid, and accounted for accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and Notice to the Examiner of Cuſtoms.

Cuſtom Houſe, Dublin,
7th April 1800.

GENERAL ORDER.

Sir,

The Money Bill of this Seſſion being printed, and copies of it this day received here, the Board have directed the Clerk of the Stationary *forthwith* to ſend a copy of it to each Port Collector by the Mail Coaches, to thoſe Ports to which the Mail Coaches go, and for the neighbouring Ports to the Collectors where the Mail Coaches go; with directions to forward the Money Bill immediately to the Collector in the neighbouring Ports; and ſuch Ports as the Mail do not ply, or near to them, the Clerk of the Stationary is to ſend the Money Bill for thoſe Ports in the moſt expeditious manner poſſible by carriers, of which take notice.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

Cuſtom Houſe, Dublin,
24th April 1800.

GENERAL ORDER.

Sir,

The Act paſſed this Seſſion for aſcertaining the ſtocks of Foreign Wine belonging to Dealers in and Sellers of ſuch Wines, on the 25th of March 1800, and for ſecuring certain Duties of Exciſe thereon, and for granting to His Majeſty a further Duty on Rum imported, and certain Duties on the Exportation of certain Goods to the Britiſh Plantations in America and the Weſt Indies, in lieu of all other Duties, having been printed and ſent to the different Port Collectors the 22d inſtant:

And whereas it is by the ninth Section of the ſaid Act enacted, that the Exciſe Duties on all Wines which ſhall be in His Majeſty's Stores, belonging to any Dealer in or Retailer of Foreign Wine, ſhall be paid before ſuch Wine ſhall be removed; and that no Wine ſhall be removed out of His Majeſty's Stores, unleſs as well the Duties incurred on the Importation thereof, as the ſaid Exciſe Duties ſhall have been paid, &c.

You are particularly to advert to the ſaid Clauſe, for the information of you and your Officers accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
Surveyor of the Stores and Storekeeper.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
24th April 1800.

Sir,

You are to make a Return to the Board of the Quantity and Quality of Foreign Wine in ſtore in your Port on the 25th March laſt, the additional Duty on which was not paid on or before that day; diſtinguiſhing ſuch as was in the King's Stores, and ſuch as was in the Merchants own Stores.

By Order of the Commiſſioners.

To all the Port Collectors, and Storekeeper of Dublin Port.

A. Mac Lean.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
13th May 1800.

Sir,

The Board having, by their General Letter to all the Port Collectors, dated the 8th May 1784, in purſuance of the Reſolutions of the honourable the Houſe of Commons and the Orders of Government, given poſitive directions for enforcing the Reſidence of all Collectors at their reſpective Diſtricts; and that all Abſtracts and Correſpondences of each Collector with the Board, ſhould be ſigned by ſuch Collector *himſelf*, whilſt he ſhould be at his Collection, and when abſent upon leave from the Commiſſioners, by his Clerk or Pro Collector.

And the Board finding that the Correſpondences to them, and the Collectors Abſtracts alſo, are very frequently ſigned by the Collectors Clerks as Pro Collectors, and in ſome inſtances that the Correſpondences are chiefly carried on by the Collectors Clerks, contrary to the expreſs directions contained in the ſaid General Order:

Encloſed are two printed copies of the above-mentioned General Letter of the 8th May 1784 (one for yourſelf, and one to be delivered to your Clerk); and I am directed by the Board to acquaint you, that it is their determined reſolution to enforce the ſame with the utmoſt ſtrictneſs, in every Collection and in every particular; and that, if after this notice there ſhall be any breach of it, the Board will, agreeably to the ſaid Order, deem the Collector to be abſent without leave, and report the ſame to Government, and take ſuch other effectual ſteps as they ſhall find neceſſary to ſecure obedience to their directions; and they have ordered the Accountant General, from and after the 25th of this month, not to fail reporting immediately to the Board every Collection from whence Abſtracts ſhall be received after that day, *not ſigned by the Collector himſelf*, and they will then ſee, whether the Collector be abſent by their leave or not, and take meaſures accordingly; and the Board alſo ſpecially warn the Collectors to attend to the Board's General Order of the 30th June 1750, not to leave blank Abſtracts ſigned by them, with their Clerks, nor at their Collections with any perſon whatſoever, for ſhould the Board find any ſuch inſtance to happen, the Collector in fault will certainly incur their ſevere diſpleaſure.

By Order of the Commiſſioners,

To all the Port Collectors, and Notice to the Accountant General.

A. Mac Lean.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
13th May 1800.

Sir,

You and your Officers concerned, are to be particularly careful and uſe your utmoſt vigilance, that Herrings or other Fiſh (the Duty on the Salt uſed in the curing whereof ſhall have been repaid) which have gone into general conſumption, ſhall not in future claim a ſimilar allowance, and that none of the ſaid Herrings ſhall go into the Warehouſes of other Fiſh Curers, ſo as to make up any quantity for claims of a ſimilar nature.

By Order of the Commiſſioners.

To all the Port Collectors.

A. Mac Lean.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
19th June 1800.

Sir,

The Board having taken into conſideration the neceſſity of adopting a certain Abſtract for obtaining uniformity in the mode of the Collectors drawing up their Quarter's Accounts (ſo far as appertains to the Office of the Examiner of Cuſtoms) and ordered a Specimen to be drawn up, and having approved of the ſame, and directed that a ſufficient number of them ſhould be printed for the uſe of the ſeveral Ports; encloſed, is one of the ſaid Specimens, and as often as any of the Branches of the Revenue therein deſcribed ſhall occur at your Port, you are to keep a ſeparate Column for their Produce in your Quarter's Accounts, and at the end of the Quarter, ſtate their total Amount in one of thoſe printed Abſtracts oppoſite their Titles, and at each letter (L.) in the ſaid Abſtract, you are to make a total of the preceding Items; thus each Collector will know exactly the ſeveral branches which he is to ſtate ſeparately in his Quarter's Accounts; and of courſe the Collector's Abſtracts of thoſe particulars will be drawn out in the form in which they are to be certified to the Accountant General, with the ſeveral appropriations, &c. diſtinguiſhed.

Whenever you ſhall be making up your charge part to ſend to Dublin, one of thoſe printed forms filled up as herein deſcribed is to be ſtitched in at the end of the Account.

This Regulation to commence from the 25th March laſt; and the Clerk of the Stationary will, on your applying to him, ſupply you with the neceſſary number of the printed forms accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

With the following addition to the Collectors of Belfaſt, Coleraine, Tralee, Donoghadee, Killybegs, Weſtport, Newry, Sligo, and Youghall. As your Port is a double one, compriſing a ſheet of the ſaid Specimen, printed double, is herewith ſent you, as the Produce of each of the two Ports is to be ſeparately kept, and a ſeparate Abſtract of the Produce of each of the two Ports is to be filled up and inſerted in your Accounts accordingly.

A. Mac Lean.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
21ſt June 1800.

Sir,

The Board finding that the Officers often omit to return Seizure Notes to them, notwithſtanding their poſitive directions in that particular; and that frequently Seizure Notes are returned without being regularly numbered or ſigned by the Collector or Storekeeper, as required by the Board's General Order of the 25th February 1793; the Board direct that you do again give general notice of the ſaid Order to every Officer in your Diſtrict (a Copy of which Order is encloſed) and take care that no Seizure be uſed in your diſtrict, but thoſe iſſued from, and regularly numbered in your Office before delivery, commencing with N° 1, from and after the 25th March in each year; and you are ſtrictly to caution the Officers to be careful in no inſtance to omit returning a regular Seizure Note to the Board, and to take a note of the day on which they diſpatch the ſame, as the Board are determined hereafter to fine or otherwiſe puniſh every neglect in the tranſmiſſal of Seizure Notes. And you are alſo to forbid the Officers to diſpatch any Seizure Note to the Board, till the ſame be ſigned by the Collector or Storekeeper (if there be one) in whoſe charge the Seizure is depoſited.

And the Board further direct you to be particularly careful in the regular numbering of all Seizure Notes iſſued from your Office; and in future you are to enter at the cloſe of your Information Book each year, a Liſt of the ſeveral Seizure Notes iſſued by you in the courſe of the year, and annex oppoſite to each number, the page in the Information Book, in which the ſame is entered and accounted for; and the Board

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Board informs you, that they have given directions to the Examiner of the Information Books, not to paſs your Information Books unleſs this Order is ſtrictly complied with.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and Notice to the Examiner of
the Information Books.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
26th Auguſt 1800.

Sir,

Inſtructions having been requeſted to be given by the Board, in what manner the Storeage Duty is to be charged on Salt and other Goods imported and ſtored; and having called upon the proper Officers for their opinions thereon, and taken the ſame into conſideration, I am directed by the Board to inform you, that if Salt be in the King's Stores, it is to pay Storeage according to the denomination given to it in the Book of Rates, that is, by the buſhel, becauſe when the entry from the view comes to be made, the number of buſhels appear therein, for which the Storeage is payable; but if Salt has been ſtored in the Importer's own Stores, or that he pays the rent of the Store in which it has been depoſited, in either of thoſe caſes where this indulgence is given (which is always to be done by ſpecial Order of the Board only, and the Goods lodged in ſafe and ſecure Stores under the excluſive locks and keys of the King) the Importer is not to be charged with the Crown's ſhare of the Storeage.

And it being a new practice to land Salt on bill of view, the Board have, agreeably to the powers given to them, by the 29th Rule of the Act of Cuſtoms, fixed the rate of Storeage thereon, at One Farthing per Buſhel for every week it remains in Store after the firſt week; and One Ton of Rock Salt being equal to about Sixteen Buſhels of White Salt, it is to pay Storeage at the rate of Four Pence per Ton by the week.

And as to Goods, at leaſt ſuch as are imported in Packages, the practice of Dublin Port is, to charge Two Pence per week (of ſeven days) for each Package (large or ſmall) allowing the firſt week free; and further, that the Duty ariſing on Storeage muſt appear on the ſame Warrant with the Duty on the Goods themſelves, and you and your Officers are to conduct yourſelves accordingly. By the above-mentioned Rule of the Act of Cuſtoms, one-half of the Storeage ſhall be to the uſe of His Majeſty, and the other half to the Warehouſe-keeper.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
28th Auguſt 1800.

Sir,

The Board direct you to give ſtrict Orders to the Tidewaiters boarded on veſſels with Timber, Deals, Maſts, Spars, and other Wood, to be extremely careful and exact in viewing and meaſuring ſuch Articles before their diſcharge, and in taking care that the full Duties be paid on all ſuch Goods, agreeably to the ſeveral denominations and dimenſions in the Money Bill of the laſt Seſſion, according to the rate affixed by that Act in Schedules (A. and C.)

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
29th Auguſt 1800.

Sir,

The Board being of opinion that general and extenſive informations reſpecting the arrival and ſailing of Ships and Veſſels, will be of great utility to the Commerce of the Kingdom.

You are to return to the Board, a daily Account of the arrival and ſailing of all Ships and Veſſels from your Port, with any Obſervations neceſſary for general information, and you are to write on the outſide of the cover, *Tide Note.*

And

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And enclosed you have a Specimen of the manner in which the Lists should be filled, for your information and guidance accordingly. And the Board expect you will be very regular in transmitting those Returns, and if you have not an affirmative one, you are nevertheless to send a negative one.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors.

Arrived Day of 1800.

Vessels Names.	Masters Names.	Of what Place.	From whence.	Burthen.	Lading.
Sailed.					Whither Bound.

GENERAL ORDER.

Custom House, Dublin,
18th September 1800.

Sir,

The Board finding that very great delay, difficulty, and incorrectness arises in ascertaining the value of free Goods imported into this Kingdom, it being in general the practice to admit them to entry expressing the Outward Bulk only:

The Board direct that you and your Officers be strictly particular in ascertaining and expressing in the Entries, not only the Outward Bulk, but likewise the quantities of the Goods which are by law allowed Duty-free, that the Inspector General of Imports and Exports may be enabled to compute the value of the Goods, and to state the Trade with all possible accuracy.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors, the Patentee Officers, Discharging Officers, and Notice to the Inspector General of Imports and Exports.

GENERAL ORDER.

Custom House, Dublin,
8th October 1800.

Sir,

The Board finding that by the Eighth Clause of the present Permit Act, it is enacted, that Importing Merchants shall obtain Permits for the protection of *Tobacco*, *Coffee*, and *Spirits*, sold by them within the Port in which the same is imported; but they are authorized to protect all other Goods by their own Certificates of having paid the Duties thereon, and that it has not been enforced, in as much as it had been the custom for the Importing Merchants to protect generally all Goods sold by them by their own Certificates, except Tobacco and Coffee:

The

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The Board direct that the law ſhall be ſtrictly enforced, and you are to give notice accordingly to all perſons concerned, by poſting up the ſame in the Long Room of your Cuſtom Houſe.

By Order of the Commiſſioners, &c.
A. Mac Lean.

To all the Port Collectors, and the Clerk of Permits in the Port of Dublin.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
27th October 1800.

Sir,

In order *finally* to cloſe the Account of Corn imported for Bounty, ſince the 11th November laſt, by virtue of the Lord Lieutenant's proclamation of that date, and in order to aſcertain exactly when the firſt 40,000 Barrels entitled to the higher Bounty end.

The Board direct that you do return to them forthwith, an Account of all Wheat and Flour imported and ſold. from the 11th November 1799 to the 29th September 1800, ſpecifying the Merchant's name, Ship's name, and Date of arrival, the quantity and quality imported, the number of Barrels ſold and their Dates of ſale; and the Board will deem you reſponſible for the perfect accuracy of the ſaid Returns, as upon them will depend the certainty of that very critical point where the higher Bounty is to ceaſe, and the lower Bounty to commence. And if there have not been any importation at your Port, you are to tranſmit a Nil Certificate.

By Order of the Commiſſioners, &c.
A Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
30th October 1800.

Sir,

I am directed to acquaint you, that the Board have ordered the Clerk of the Stationary to ſend you two Copies of Mr. M. Morton's Tables, calculated for the uſe of Port Gaugers, ſhewing at one view the quantity of Liquor contained in Ullage Caſks, Brandy, Geneva, and Oil, from one gallon to 150, for which Merchants pay Duty, for the uſe of the Officers of your Port accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
6th November 1800.

Sir,

The Board finding that *great quantities* of Muſlins and other high dutied goods are ſmuggled into this kingdom concealed among old Cloaths, which are made the inſtruments of the concealment, from the offenſive nature of the Article.

The Board direct that you do give *ſtrict* orders in writing to the diſcharging Officers of your Port, to be very circumſpect in their Examination of all Bales or Parcels of old Cloaths imported, to detect and prevent the Frauds.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
21ſt November 1800.

Sir,

The Board finding that it has been the practice to enter under the denomination of Paving Tiles (in ſome of the Ports of this kingdom) Bars to put under Tiles, and the Tiles that floor Kilns for drying Barley, Malt, Wheat, and Oats.

And whereas it appears that Kiln Bars are entered in this Port *ad valorem*, and diſcharged under the term of Bearers:

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The Board therefore direct, that the ſame Rule of Entry and Diſcharge of ſuch Articles, be in future obſerved throughout the kingdom.

By Order of the Commiſſioners.

To all the Port Collectors, *A. Mac Lean.*
and Notice to the Examiner of Cuſtoms.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
23d December 1800.

Sir,

The Right honourable Lord Caſtlereagh, Secretary to the Lord Lieutenant, having, by his Lordſhip's letter of the 30th October laſt, ſignified his Excellency's deſire, that the Board will take into their immediate conſideration the means which they conceive will be neceſſary with regard to putting into execution the Act of Union, ſo far as it concerns the Arrangement of the Duties, and Regulations and Bounties, which are thereby ordered to take place upon the 1ſt day of January next, in ſubſtitution of thoſe at preſent exiſting.

And the proper Officers of this Houſe having prepared the Schedules of the Duties, &c. that are to take place on and from that day, in conſequence of the Act of Union, and the ſame having been reviſed by the Board's Council, and printed:

Herewith you will receive a Copy of the ſaid Schedules, and you and the other proper Officers of your Port, are forthwith to peruſe the Titles, and the Particulars of the whole of thoſe Schedules, and to conduct yourſelf agreeably thereto, on and from the 1ſt day of January next inclusive, accordingly.

The Obſervations made by the Checque Officers who prepared the Schedules, and approved by the Board's Council, are alſo printed, and accompany the Schedules, for the Information and Guidance of the Collectors and other Officers.

The Clerk of the Stationary will ſend to you further Copies of the ſaid Schedules by the firſt conveyance.

By Order of the ſaid Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

YEAR 1801.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th January 1801.

Sir,

In order that the public Accounts may be made out for Government for three months to Chriſtmas 1800;

The Board direct that you do return to the Accountant General, as ſoon as poſſible, a ſtatement of your Accounts for ſaid quarter, of the Revenue and appropriated Duties.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
21ſt January 1801.

Sir,

Whereas by the Schedules of the New Duties in conſequence of the Act of Union, which were tranſmitted to you and all the other Port Collectors, with the Board's General Order of the 23d December laſt (N° 50) numerous Articles heretofore rated, are now to pay Duty for every £.100 of the value on Importation from Great Britain; and it has therefore become neceſſary, in order to guard in the ſtrongeſt manner againſt any attempts that may be made to evade the payment of the full Duty to which the Goods are by Law ſubject, to form two Affidavits, (inſtead of the Oath tranſmitted in the Board's General Order of the 18th February laſt) viz. one for the Owner, and the other for the Conſignee of the Goods, which forms of Oaths having been printed, encloſed you will receive Specimens of them, and

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and you are to poſt ſome of them up in the Long Room and on the Store Door of your Cuſtom Houſe, and at the ſame time give notice to all Importers, that in every Entry where there ſhall be any deſcription of Goods that are to pay Duty *ad valorem*, the Importers are to write the Affidavits, in every particular agreeable to the ſaid forms, as they apply to the reſpective Caſes, and make the proper Oaths accordingly before the Patentee Officer, which are to be certified by him to have been ſworn accordingly (and which you are to ſee ſhall have been properly drawn and atteſted by the Patentee Officer) before you ſhall paſs the Entries thereon.

And you are to give ſpecial orders to the Diſcharging Officers of your Port, to take every care poſſible on their parts, in the Diſcharge of Goods that ſhall have been entered *ad valorem*, to ſee that the Goods have been truly valued, or if they have not to take the proper ſteps for putting into execution the 98th and 99th Sections of the Revenue Acts of laſt Seſſion, in all Caſes where the Goods ſhall appear to them to have been undervalued.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

FORM of the Affidavits or Affirmations to be made on the Entry of Goods unrated, before the Patentee Officer or his legal Deputy.

By the Owner of the Goods.

" A. B. maketh Oath, [or, if a known Quaker, ſolemn Affirmation] That
" the Sum of is the true and full value of the
" above-mentioned Goods and Merchandize which pay Duty *ad valorem*,
" all Charges of Shipment, Freight, Inſurance, Landing, and Commiſſion,
" and all other Charges whatſoever included, without comprehending the
" Duty. Sworn [or, ſolemnly affirmed, as the Caſe may be] before me,
" the Day of

" C. D. Patentee Officer."
(Naming his Title.)

[Importer to ſign his Name here.]

By the Conſignee of the Goods.

" A. B. Conſignee of C. D. of maketh Oath [or, if a
" known Quaker, ſolemn Affirmation] That the Sum of
" is the full Amount of the value or price of all the above-mentioned
" Goods and Merchandize which pay Duty *ad valorem*, agreeably to the
" Rate at which he is authorized, *bonâ fide*, to ſell the ſame, including all
" Charges of Freight, Inſurance, Landing, and Commiſſion, and all other
" Charges whatſoever, without comprehending the Duty. Sworn [or,
" ſolemnly affirmed, as the Caſe may be] before me, the
" Day of

" C. D. Patentee Officer."
(Naming his Title.)

[Conſignee to ſign his Name here.]

GENERAL ORDER.

Cuſtom Houſe, Dublin,
3d February 1801.

Sir,

The Right honourable the Chancellor of the Exchequer having deſired that an Account ſhould be tranſmitted to him in England, weekly, of the receipt of the Import and Export Duty.

The Board direct that you do immediately, on the expiration of every week, make a Return to the Inſpector General of Imports and Exports, of the groſs amount of the Duty received at your Port, diſtinguiſhing that which aroſe on the Imports from that on the Exports.

By Order of the Commiſſioners.

To all the Port Collectors, and Notice thereof to the Inſpector General of Imports and Exports. *A. Mac Lean,*

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GENERAL ORDER.

Custom House, Dublin,
3d February 1801.

Sir,

The Board finding that since the commencement of the operation of the Act of Union, many unrated Articles, being the growth, produce, and manufacture of Great Britain, which prior thereto paid Duty on value, but are now free on Importation into Ireland, have been admitted to Entry without any value being expressed, owing probably to an opinion that it was unnecessary to state it in consequence of the discontinuation of the Duty; but, as in stating the general value of the trade, every Article must be included whether subject or not to Duty, it is of great importance that the Merchant should insert, as heretofore, the Amount of the Value opposite each description of Goods in the Entry Inwards.

The Board therefore direct that you do continue to have inserted the value, on Oath, of every particular of unrated Goods in the Entries Inwards from Great Britain, whether the same be subject to Duty or not.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors,
and the Patentee Officers Long Room, and Notice to
the Inspector General of Imports and Exports.

GENERAL ORDER.

Custom House, Dublin,
4th February 1801.

Sir,

There being reason to apprehend that the additional Duty of one Shilling per Gallon laid on Rum imported, by an Act of last Session of Parliament, has not been in all cases charged at the time of passing the Entries in the Out-ports.

The Board direct you to charge the said additional Duty on Rum on all future Entries, and to call on such Merchants as have not paid their Duty since the 25th March last, to pay the same immediately.

By Order of the Commissioners.

To all the Port Collectors.
Notice to the Examiner of Customs.
A. Mac Lean.

GENERAL ORDER.

Custom House, Dublin,
12th March 1801.

Sir,

You are to give strict directions in writing to the Surveyors and Landwaiters of your Port, that from and after the Receipt of this Order they do write the entire of every landing Order themselves, and not suffer any Merchant or Person to write any part of the same, but the Officer who actually signs and issues the landing Order, that they specify the quantities of the Goods *not* in figures but in words at *length*, and that when a word is easily convertible into as *twenty* into *seventy*, they are to be cautious to write such word very legible, and in such a manner as may best prevent any alteration of it.

And as the Board intend to establish similar regulations as those of the Port of Dublin, for all the Out-ports of the kingdom, as to the use of printed landing Orders with Cheques stitched up in books.

You are to call upon the Surveyors and Landwaiters of your Port, to make a computation of the number of books, containing fifty landing Orders each, which will be necessary and sufficient for the use of your Port for one year, and to send up the same to the Board, that they may order them to be prepared and sent down to you for the business of your Port, and give directions for fixing one general time for their commencement in use at the Out-ports accordingly.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors,
and Mr. Deane, Surveyor, Aston's Quay.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
16th March 1801.

Sir,

A Caſe having ariſen at one of the Out-ports, in conſequence of the Board's General Order of the 21ſt January laſt, reſpecting the form of Affidavits to be made on the Entry of Goods which pay Duty *ad valorem*, the Conſignee or Agent having objected to ſwear to the price Goods are to be ſold for, and he having ſtated that in a variety of caſes it is impoſſible to be done by an Agent, who only receives and forwards the Goods to Merchants, ſome at a great diſtance; and that if the directions are to be rigidly adhered to on entering Goods on value, no Agent can poſſibly take the oath.

And the Board having taken the ſame into conſideration, they think it neceſſary to explain, that the price for which the Goods have been already bought from the Merchant or Manufacturer in Great Britain, to which are to be added, agreeable to the words of the Affidavit, " all charges of Shipment, Freight, Inſurance, " Landing, and Commiſſion, and all other Charges whatſoever, without compre- " hending the Duty," is to regulate the Payments of the King's Revenue thereon; and that if the Agent has not received a Bill of Parcels, or Prices and Charges from his Correſpondent, he muſt either write for them to enable him to paſs the Entry, or the Proprietor in Ireland muſt come forward himſelf, for that the Agent to the parties muſt know the value of the Goods, and the other particulars above-mentioned, as the Duties payable to the Crown cannot be permitted to depend either upon conjecture, ignorance, or want of information, and that therefore the Agent muſt qualify himſelf by obtaining the requiſites, otherwiſe the perſon muſt come forward who can do ſo. That if an Importer is ſick or abſent, the perſon who tranſacts his buſineſs, is no doubt (or if he is not ſhould be) in poſſeſſion of all the Documents which the Owner himſelf would have had if preſent, and therefore when ſuch perſon makes an Entry of Goods on value, he has only to add where he ſigns his name to the oath, the following Explanation; viz.

For A. B. ſick or abſent.

And under it his Name, which then becomes part of the Affidavit; ſo that the truth of the abſence or ſickneſs of the Owner or Merchant is alſo ſworn to, as well as the value of the Goods to be entered, which the Board apprehend will obviate the difficulty complained of by the Agent; but the Board do not ſee that the words of the Affidavit can admit of doubts, nor do they perceive any good ground to induce them to depart from their former order, or to diſpenſe with or alter the forms of the Affidavits already forwarded to the different Collectors, further than by the preſent Explanation.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
1ſt April 1801.

Sir,

The Board having received from Richard Cooban Carr, Eſq. one of their Solicitors, who is now in London, a letter dated 21ſt March, on the ſubject of the operation of the Act of Parliament paſſed for continuing, after the 25th March laſt, the Port and Inland Duties payable in Ireland as they now ſtand, and with reference to the Act of Union;

Encloſed is a Copy of Mr. Carr's ſaid letter at large for your information accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

Honourable Sirs,

London, March 21, 1801.

As a deſcription of the effect of the Act of Parliament (of which I tranſmitted a Copy) for continuing after the 25th of March 1801, the Port and Inland Duties payable in Ireland, as they at preſent ſtand, with reference to the Act of Union, may give ſufficient information to the Collectors of the Revenue, it may be uſeful to ſtate the operation of this Act. If all the Duties granted in Ireland by the Act

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of 1800, chap. 4. and continue in the Schedules, had remained as there ſet forth, the continuing of them would have been a ſimple matter, which would not have required any information; but additions to and alterations in thoſe Duties were made by ſubſequent Acts of Parliament.

With reſpect to the Port Duties, the Act, chap. 14. impoſed a further Duty on Rum, in addition to the Duty impoſed on it by chap. 4, and then it became liable to both Duties; and by the ſaid Act, chap. 14, a Schedule of Duties on Export to the Colonies was ſubſtituted in lieu of the Schedule for the like Purpoſe to chap. 4.

By chap. 25, a Duty on Refined Sugar imported, was granted in addition to the Duty granted by chap. 4.

And by the Act of Union, which is a permanent Act, and took place from 1ſt January 1801, a conſiderable variation was made in the Schedule of Duties, to chap. 4, and from that time the Duties have been levied agreeably thereto.

And the preſent Act continues from the 25th March 1801, all the Duties as they ſtood upon the whole of the aforeſaid Acts, which is the ſtate in which they were after the 1ſt January 1801.

With reſpect to the Exciſe or Inland Duties contained in the Schedule G. to the ſaid Act, chap. 4, the Act of Union has not affected them, and the Duties in this Schedule, with the alterations made by the ſubſequent Acts, are the Duties which are now continued, and are the ſame as were payable after they were ſo altered; the alterations are as follow:

By the Schedule G, a Duty of £. 20. was impoſed on every Licence to a Brewer in every place, other than thoſe places where the Duty was £. 30.; but by the ſubſequent Act to continue the Malt Regulations, if the place in which the Brewer reſides, is not one of the places where the Duty of £. 30. is payable, nor a Corporation or Borough returning a Member to Parliament after the Union, the Duty in ſuch place is £. 10. inſtead of £. 20. the Duty of £. 30. is not affected, and the Duty of £. 20. only partially.

By the ſaid Schedule G, the Duty on Spirits diſtilled from Malt is 2*s*. 6*d*. per Gallon, and by the ſubſequent Act, chap. 45, an additional Duty of 6½*d*. per Gallon is impoſed, and if diſtilling from Malt was not prohibited, the whole Duty on ſuch Spirits would be 3*s*. 0½*d*. per Gallon.

By the ſaid Schedule G, the Duty on made Wines is 10*s*. per Barrel, and by the ſaid laſt-mentioned Act, chap. 45, an additional Duty of £. 4. 10*s*. was impoſed, in all £. 5. per Barrel.

The Exciſe Duty on Foreign Wines in hand being only on a particular occaſion, is not continued.

I am, &c. &c. &c.
Richard Cooban Carr,
Solicitor.

Right Honourable Commiſſioners of
His Majeſty's Revenue.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
10th July 1801.

Sir,

A free Entry having been made at this Port of a Cargo imported from Guernſey, the Merchant alledging, that Goods the produce and manufacture of Great Britain and Guernſey, and imported from the latter Place, are free under the Act of Union, Guernſey being a Part of Great Britain; and it being ſuggeſted that the Trade with Guernſey may be productive of ſerious Conſequences to the Revenues of this Country, as it furniſhes an eaſy and ſafe conveyance of any quantity of French produce or manufacture under the denomination of Britiſh or Guernſey manufacture into Ireland, without payment of Duty; and that, admitting the Goods to be really the produce and manufacture of Guernſey, they are nevertheleſs ſubject to a Duty on their Importation into this Country. A Caſe was thereupon ſtated to the Board's Council, and their opinion deſired particularly "whether under the Act of Union, "the iſlands of Guernſey and Jerſey, &c. are to be conſidered as forming a part of "Great Britain in reſpect to ſuch Articles, the growth, produce, or manufacture of "that Country, which may be imported into this Duty free." And one of the Board's

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Board's Counſel has anſwered, "That by the 6th Article of the Union, His Majeſty's "Subjects of Great Britain and Ireland are put on the ſame footing as to Trade ge-"nerally, and by the 3d Section of that Article, the manner of effecting this is "arranged;" viz. 'That all Articles, the growth, produce, or manufacture of either 'Country (not hereinafter mentioned) ſhall be imported into each Country from 'the other Duty free:' that the Exemption therefore from Duty ariſes from two Circumſtances concurring; firſt, the Goods being of the growth, &c. of the Country; and the other, that they are imported from the Country; that this is the Letter of the Law, and he thinks the ſpirit too; for it would be very dangerous to ſubmit the fact of their being Britiſh manufacture, though coming from a dependency of Great Britain, to the Affidavit of the Importer. That in the Navigation Act of Car. II. and in the further Declaratory Navigation Act of Geo. III. where Regulations are enacted, intending to comprehend Guernſey and Jerſey, theſe Iſlands are mentioned expreſsly by name, though the word Great Britain is uſed; that in the Regulations reſpecting Mediterranean Paſſes, the iſlands of Guernſey and Jerſey are mentioned together, with Minorca and Gibraltar; and that therefore he thinks that theſe Iſlands cannot, under the Act of Union, be conſidered as being comprehended, ſo as to give Trade from thence the privilege of that from Great Britain or Ireland; of which I am directed to acquaint you for your Government accordingly. And the Board have ordered the Examinator of Cuſtoms, to ſurcharge the Duty on any free Entries which may have been made on Importations into Ireland of the before-mentioned nature.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
18th September 1801.

Sir,

The Weſt India fleet having arrived, there will of courſe be great quantities of Rum and Sugar to be bonded and ſtored under the late Acts of Parliament; and as an idea has gone abroad that both may yet be landed on Bill of View, and ſtored as heretofore;

I am directed to acquaint you for your, the Port Surveyor and Landwaiters, Information, that all Rum and Sugar landed on Bill of View muſt be immediately entered, and the Duty thereon paid, as ſoon as the contents, quantities, and qualities can be aſcertained; and if the Importer ſhall not chooſe to pay the Duty down of all ſuch Rum and Sugar, that it will be neceſſary in every ſuch Caſe for the Merchant to fix upon a Store or Warehouſe, wherein the ſame is to be depoſited, to be approved of by the Port Surveyor and Storekeeper, before any landing Order ſhall be granted; of which the Port Surveyor is to retain the Merchants Key until the proper Bonds are entered into; and that on the Execution of ſuch Bond, the ſaid Key ſhall be delivered to the Importer, and may remain with him agreeably to the Acts of Parliament; and further, the Storekeeper's Lock and Key is to be provided by himſelf, for the ſufficiency of which he ſhall be accountable, and muſt be different from the Merchant's Locks, ſo as that admiſſion into ſuch Stores cannot be had by means of one Key only; that the Storekeeper's Lock muſt be put on with ſcrews, ſo as that it may be taken off when all the Goods have paid Duty; and that at the end of every Quarter, the Storekeeper is to lay an Account of ſuch Locks as he ſhall have purchaſed before the Board, who will order payment accordingly; but the Storekeeper is to preſerve the Locks ſo to be taken off when the Duty is paid, to be made uſe of on any future occaſions, whilſt they ſhall appear to be ſufficient for the purpoſe.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

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GENERAL ORDER,
No. 47.

Cuſtom Houſe, Dublin,
24th September 1801.

Sir,

Whereas by the Act of the laſt Seſſion of Parliament, chap. 94, (which was ſent to all the Port Collectors the 14th of laſt month) the Importers of Rum or Spirits of the Britiſh Sugar plantations are empowered to land ſuch Rum or Spirits in Ireland, before payment of the Duty, and to warehouſe the ſame at their own expence, on Bond being given for the amount of the Duty, payable when ſuch Spirits ſhall be ſold, or at the end of twelve months, if not ſooner diſpoſed of, ſuch Duty to be computed at the gauge of ſuch Rum when firſt landed; and as it is apprehended there have been large quantities of Rum imported and ſtored ſince the paſſing of ſaid Act, without ſuch Bond being entered into;

2. The Board have directed the Solicitor forthwith to prepare the proper forms of Bonds which the different Port Collectors (into whoſe Ports Spirits may by law be imported) ſhall take in purſuance of the ſaid Act, and to deliver them to the Clerk of the Stationary, who is ordered to have them printed forthwith, ſtamped and forwarded to the reſpective Collectors of the Ports in which Spirits may be imported, with all poſſible diſpatch: And I am directed to acquaint you, that ſuch Bonds muſt be executed, not only for all Rum imported hereafter on which the Importers ſhall not deſire to pay the Duty down, but alſo for ſuch Rum or Spirits which have been landed in your Port on Bill of View, and ſtored ſince the paſſing of the ſaid Act.

3. The Board direct that you, the Port Surveyor (who in all the Out-ports, except Cork, acts as Storekeeper) and Landwaiters, do carefully peruſe the ſaid Act, and ſee that all the Regulations therein contained be ſtrictly enforced; particularly the ſecond Section, which directs, that the Rum or Spirits ſo bonded and warehouſed, ſhall not be taken out on any account whatſoever without Payment of the Duty, or for Exportation, agreeable to the 5th Section of that Act; and that no greater number of Gallons ſhall be delivered out of ſuch Warehouſe by the Storekeeper than is expreſſed in the Warrant or Certificate of the quantity on which the Duty ſhall have been paid, ſo that no leſs quantity ſhall be received out of ſuch Warehouſe than one Puncheon, Hogſhead, or other Caſk, containing not leſs than 50 Gallons, and the Storekeeper is hereby directed to attend to the 4th Section of that Act, whereby it is enacted, that the particular quantity of Spirits contained in each Caſk, ſhall be marked thereon according to the gauge thereof, and the names of the Proprietors, and that he (the Storekeeper) ſhall keep a Book for each Warehouſe, in which he is to enter an exact account of all ſuch Spirits as ſhall from time to time be brought into or carried out of ſuch Warehouſe, the days and times of ſuch receipt or delivery, with the names of the perſons to whom the ſame were ſo delivered. And at the end of every ſix months at leaſt, an account thereof is to be returned on oath to the chief Commiſſioners of his Majeſty's Revenue, with an account how much is then remaining in each Warehouſe under the Storekeeper's care; and if it ſhall be found that any ſuch Rum had been delivered out of ſuch Warehouſe without payment of the Duty, or for Exportation, you and the Officers will ſee by the ſaid Act, that ſuch Storekeeper or other Officers offending therein, are thereby diſabled to hold any Office or Employment, and alſo forfeit for every ſuch offence £. 100.:—or if any Proprietor or Importer of ſuch Rum, ſhall by any means open any ſuch Warehouſe, except in the preſence of the Storekeeper or other Officer having charge of the ſame, he forfeits for every ſuch Offence £. 500.

4. The Board alſo direct the attention of you, the Port Surveyor (who acts as Storekeeper) Landwaiters, Shipping and Debenture Officers, to the Regulations to which Rum is ſubject on its Exportation, which you and they will find particularized in the 9th, 10th, 11th, 12th, 13th, 14th, 15th, and 16th Sections of that Act; and that no ſuch Officer ſhall preſume to diſpenſe with any of the Regulations therein contained.

5. And you are alſo to notify to the Board as directed by the ſaid law, at the end of twelve months from the date of the Bond to be paſſed by the Importer on ſtoring the Rum, whether the full Amount thereof has been diſcharged, in order that

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that the Board may iſſue their Orders for the ſale of all ſuch Rum, which may then be remaining in ſuch Warehouſe, on which the Duty has not been diſcharged agreeable to the 17th Section of that Act.

6. And as this Act will make a very material alteration in the practice of ſtoring Rum in this country, the Board direct, in order to put this buſineſs on a regular and uniform ſyſtem, that as the Storekeeper is bound to keep a general Store Book, wherein he muſt fairly enter an exact and particular Account of all ſuch Spirits, the date of the receipt and delivery, and the perſon to whom the ſame is delivered out; that he do keep a perfect general Store Book accordingly, and that he do beſides keep a portable Pocket Book for each Warehouſe, wherein he ſhall enter all the particulars of the ſtoring ſuch Rum under the different headings ſuited to the requiſites of the law; and the Board have ordered proper Books to be printed accordingly. And as the Board apprehend the Warehouſes in the Out-ports, being the property of the Merchants in moſt inſtances, the Storekeeper muſt have his own ſafe ſeparate Lock and Key to every ſuch Store, and thoſe Stores lying perhaps in different parts of a city or town, the Board have directed that the Books be made of ſuch a ſize as to be conveniently carried in the pockets of the perſon attending ſuch Warehouſe, in order that the marks, numbers, and contents be entered inſtanter on receipt or delivery of the Spirits, and from thoſe Books immediately entering all the particulars in the general Store Book, which will be a checque on the whole.

7. The Board alſo direct, that in every caſe the Storekeeper be accountable for the ſecurity of the Stores, and for the half-yearly Returns to be made to the Board; and the Port Surveyors who act as Storekeepers in the Out-ports (except Cork) are to call to their aſſiſtance truſty Officers (for whom they will be accountable) competent to marking the caſks, and keeping the Books, where the Surveyor cannot, from the nature of his duty, perſonally attend.

8. The Board direct you further to obſerve, that before the amount of the Duty for which Bonds are to be paſſed can be aſcertained, the Rum muſt be landed and gauged, which will of courſe take up ſome time, and it will therefore be neceſſary in the firſt inſtance that Bills of View be taken out for the Rum intended to be ſtored, on the back of which is to be indorſed the number of Gallons for the Duty of which the Bond is to be paſſed; and as the Act requires that before any ſuch Spirits are warehouſed, each caſk or veſſel containing the ſame, ſhall be marked with the Proprietor's name and the particular quantity in each; but as it does not ſtate whether it is the full or ullage contents of ſuch caſks are to be marked thereon, or whether the caſks are to be filled up on ſtoring; this point therefore remained for the Board's regulation, and they accordingly direct, that in all caſes of warehouſing Rum under this Act, that the caſks be previouſly filled up; and that the full contents of each caſk be marked thereon, by which means the Merchant will know the exact quantity to enter, when he ſhall deſire to take any part of it out for home conſumption, and the Storekeeper will be able to aſcertain the exact quantity to be delivered out on the Certificate of the Duty being paid for any given quantity.

9. The Board alſo direct, that the marks ſhall be placed as near as may be to the bung of each caſk, in the following order: Firſt, the Importer's name, and under it the contents of the caſk, and under that the initials of his own name; which duly attended to will prevent any confuſion or miſtake.

10. The Board further direct you to open a Ledger for the keeping the accounts of Rum Bonds in, ſimilar to thoſe in which the accounts of Tobacco Bonds are kept; and that on every Entry of Rum ſo bonded, the numbers of the caſks be inſerted, and the date of the Bond to the credit of which it is to be placed.

11. The Board further direct, that the Portable Books hereinbefore alluded to, ſhall contain the gauge of the Rum as returned by the Surveyor, and that there ſhall be one Book for each ſhip, which Book, when the Duty has been paid by every Merchant therein mentioned, ſhall be compared with the general Store Book of your Port, and then returned by the Port Surveyor, to be by him forwarded to the Examinator of Surveyors and Landwaiters Books, with the next blue Book he returns after the receipt of ſuch Store Book.

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12. And the Board have directed the proper forms of the Books, and the ſuitable headings that are to be printed therein, and alſo of the Ledger and the half-yearly Returns herein alluded to, to be prepared and printed for uſe, as ſoon as poſſible, and the proper ſupply to be forwarded by the Clerk of the Stationary, to the Collectors of the Out-ports into which Spirits may be imported, according to their ſeveral demands.

13. And you are to make your demand for the neceſſary ſupply of thoſe Books and Returns for your Port, to the Clerk of the Stationary accordingly.

By Order of the Commiſſioners.

A. Mac Lean.

To all the Port Collectors.

This printed General Order, ſent to the following Collections, into whoſe Ports Spirits may by law be imported, with four Copies enclоſed in each; viz. Dublin, Drogheda, Dundalk, Newry, Belfaſt, Galway, Limerick, Londonderry, Cork, Waterford, Youghall, Wexford, Roſs; and a ſingle General Order ſent to the reſt of the Port Collections, to the following Officers in Dublin; viz. Mr. Croker, Surveyor General, Storekeeper, Diſcharging Officers, Gauging Surveyor, and Examinator of Surveyors, and Landwaiters Books.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
26th September 1801.

Sir,

In purſuance of the commands of his Excellency the Lord Lieutenant, by Mr. Secretary Abbot's letter of the 25th inſtant.

The Board direct that you do ſeverally make quarterly Reports to them, ſtating the particular ſervices executed by you during the twenty-two days for which you ſhall hereafter tranſmit Certificates to the Board, of your having been out on Duty in each quarter, in order to entitle you to the additional ſalary; copies of all ſuch Reports the Board are directed to tranſmit quarterly to the Lord Lieutenant for his Excellency's information.

By Order of the Commiſſioners.

A. Mac Lean.

To all the Surveyors General.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th October 1801.

Sir,

You are to be particular in tranſmitting to the Inſpector General of Imports and Exports Office, with the weekly Entries, all Receipts of Duty on bonded Sugar, Rum, and all other Merchandize allowed to be bonded at importation, whether by law or otherwiſe, in the ſame manner as is the practice with reſpect to Tobacco imported, in order to enable the Inſpector General to ſtate diſtinctly the annual quantities paying Duty from the quantities bonded, the Receipts in every inſtance to expreſs the date of the original bonded Entry, and the port or place from whence imported.

By Order of the Commiſſioners.

A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
20th October 1801.

Sir,

Applications having been made to the Board by Merchants of ſome of the Ports, to be allowed to ſtore their Rum in the ſtate in which it had been bonded, after its being gauged and proved, without filling;

The Merchants may be allowed the choice of ſtoring their Rum, either filled or unfilled, as they themſelves may chooſe; but the Officers are to obſerve, that ſuch Rum

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Rum muſt be gauged and proved in the ſtate in which it ſhall be landed, and that if it is to be ſtored unfilled, the ullage contents only are to be marked on ſuch caſks; for which the Importers muſt pay the full Duty, without any allowance for leakage, or other diminution of the contents; and in all ſuch caſes the ullage contents muſt be entered in the Storekeeper's Book accordingly.

By Order of the Commiſſioners.

To all the Port Collectors, *A. Mac Lean.*
Mr. Croker, Surveyor General, Storekeeper, Diſcharging Officers on the Quay, Gauging Surveyor, and Examinator of Surveyors and Landwaiters Books.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
22d October 1801.

Sir,

The Board having, on the 26th Auguſt 1800, taken into conſideration the high rate of Storeage, to which Rock and White Salt were ſubject previous to that time, reduced the ſame to one farthing per buſhel, for every week ſuch White Salt ſhould remain in ſtore, and four pence per ton for Rock Salt, one-half to the Crown, and the other to the Storekeeper, agreeably to the 29th Rule of the Act of Cuſtoms; but that if either Rock or White Salt were to be ſtored in the Importer's own Stores, that then the Crown's moiety of ſuch Storeage was to be remitted; but many applications having been ſince made to the Board, repreſenting that the rate of Storeage ſo ſettled was too high, the Board conſent to reduce the ſame to 3-4ths; that is to ſay, that Rock Salt ſhall be one penny per week per ton, and White Salt 1-16th of a penny per buſhel; this rate to apply to all Salt now in ſtore, or hereafter to be imported.

By Order of the Commiſſioners.

To all the Port Collectors, *A. Mac Lean.*
&c. &c.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
6 November 1801.

Sir,

The Lords Commiſſioners of His Majeſty's Treaſury having, by their Secretary's letter of the 31ſt ult. ſignified to the Board, that by a Return made by the Accountant General to their Lordſhips, it appears that there were at that day ſeveral of the Collectors of the Revenue who have not paſſed their annual Accounts to the 25th March laſt, which is ſtated to ariſe principally from Collector's being permitted to poſtpone their coming to Dublin on the days appointed by the Accountant General: And their Lordſhips being deſirous to have the Collector's accounts paſſed in future at a much earlier period than they have heretofore been, and to have them in ſuch a ſtate of readineſs, that no delay may be given to Collectors, or to the making up the Public Accounts, have ſignified their commands thereupon to the Board, in order to carry the ſame into full execution accordingly.

The Board direct that your Quarterly Accounts be returned within four weeks after the termination of each quarter, and they have given orders to the ſeveral Checque Officers, to enter on the examination of the Quarterly Accounts of the Collectors ſo ſoon as received; and you are to take eſpecial care that your quarterly accounts be accompanied with all the proper Documents and Vouchers, ſo as to prevent the poſſibility of any delay or difficulty ariſing in their examination.

I am alſo directed to inform you, that the Board will not in future admit any Collector to poſtpone the paſſing of his Annual Accounts beyond the day that ſhall be appointed for the purpoſe.

By Order of the Commiſſioners.

To all the Port Collectors, *A. Mac Lean.*
and Notice to the Checque Officers.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
26th November 1801.

Sir,

The Board having had under reviſion the Inſtructions of the ſeveral Officers of the Revenue in the Port Department, and thoſe for the Tidewaiters being reviſed, and one thouſand copies of them printed;

They have given directions to the Clerk of the Stationary to ſend a ſufficient number of the ſaid Inſtructions to your Port; and you are to keep for your own information one copy, and to deliver one reſpectively to each of the Port and Tide Surveyors, Landwaiters, and Tidewaiters in your Diſtrict, taking their receipts for the ſame, which you are to keep on a file, and at the time of delivery to give directions to thoſe Officers, that the Board poſitively inſiſt on the ſeveral matters therein contained, being paid the ſtricteſt attention to in every reſpect.

To all the Port Collectors, &c.

By Order of the Commiſſioners.
A. Mac Lean.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
28th November 1801.

Sir,

The Board finding that Nail Rod Iron has been admitted to Entry Duty free, ſince the Act of Union, at one of the Ports in this Kingdom, contrary to their General Order, N° 28, of the 3d November 1798.

The Board direct that Nail Rod Iron imported (except from America) be in future entered and pay Duty *ad valorem*, as wrought Iron, agreeably to their ſaid General Order of the 3d November 1798.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
2d December 1801.

Sir,

In purſuance of the commands of his Excellency the Lord Lieutenant, ſignified by the Right honourable Mr. Secretary Abbot's letter of the 1ſt inſtant, you are to make ſtrict inquiry whether any Officer of the Cuſtoms in your Port and Diſtrict be engaged in Trade, contrary to the 48th Rule of the Act of Cuſtoms, and report the reſult of ſuch inquiry to the Board without delay.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th December 1801.

Sir,

As it has been determined by Government and the Board, that the time for paſſing the Annual Accounts of the Revenue Collectors, be made conformable to the Engliſh period, the Accountant General has been inſtructed to ſtate the Public Accounts to the 5th January 1802.

You are therefore to make up your Quarterly Accounts as follows, beginning with your preſent Chriſtmas Quarter; viz.

Accounts formerly ending -		To be made up	
	Chriſtmas Quarter 1801		from Michaelmas 1801 to the 5th January 1802, incluſive.
	Lady-Day Quarter 1802		from the 5th January 1802 to the 5th April 1802, ditto.
	Midſummer Quarter 1802		from the 5th April 1802 to the 5th July 1802, - ditto.
	Michaelmas Quarter 1802		from the 5th July 1802 to the 10th October 1802, ditto.

And ſo on in future, the ſeveral quarters ending on the 5th April—on the 5th July—on the 10th October—and on the 5th January in each year; always cloſing on the 5th January

The

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The alteration of the Collectors quarterly accounts terminating on the ſeveral Days above-mentioned, inſtead of their former period, and each year ending on the 5th January, in lieu of the 25th March, cannot occaſion any material difficulties, if ſtrict attention be paid to the nature and the execution of the buſineſs, according to theſe arrangements.

You are to take notice that no ſum of money received after the 5th of January, is to be brought into the year's account ending that day, but at the time received in the ſucceeding year, nor to be included in the annual Certificate, and that Orders are given to the ſeveral Examinators in this Houſe accordingly.

You are alſo to take notice, that the monthly Abſtracts will terminate on the 5th of every month, except October, when they will end on the 10th of ſaid month, and that the weekly Abſtracts muſt be regulated by the monthly Abſtracts.

With regard to the eſtabliſhment of paying the Officers their ſalaries, the Board have directed that the additional eleven days ſalary, be added to the preſent Chriſtmas Quarter's Eſtabliſhment, which will end on the 5th January next, whereby the future Quarters Eſtabliſhments will be regulated.

I am further directed to apprize you, that you are to be fully prepared for the paſſing of your Accounts from Lady-Day 1801 to the 5th January 1802, on the day that ſhall be appointed for the purpoſe, by which means the annual ſettlement will in future agree with the Engliſh period.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors, and the ſeveral Examinators in this Houſe acquainted hereof, and directed to conſider and inform the Board forthwith, if any and what other regulations ſhall appear to them as neceſſary to be iſſued to the Collectors, in order to put this buſineſs into a complete ſyſtem of execution.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
15th December 1801.

Sir,

The Board acquaint you, for the Information of the Merchants, Traders, Ship Owners, and Maſters of Veſſels at your Port, " That it is the opinion of the Lords of Trade, founded upon the opinion of the Attorney and Solicitor General, that the Clauſe in the 6th Article of the Act of Union, does not repeal the Act of the 1ſt James II. ch. 8, with regard to the Importation of Gunpowder from Ireland into Great Britain, and that therefore no ſuch Importation can be permitted but conſiſtent with the proviſions of the ſaid Act."

That they are of opinion further, that the laws reſpecting the Importation of Goods from Ireland, in packages of a certain weight and ſize, and other reſtrictions of a like nature, are not done away by the Act of Union, and that they think it expedient that early meaſures ſhould be taken for removing difficulties which may ariſe out of the ſtate of the Revenue Laws of Great Britain and Ireland reſpectively, in regard to the commercial intercourſe between the two Countries.

And the Board further acquaint you, for the Information of the Merchants, that until ſuch Acts ſhall be paſſed, it will be neceſſary for them to export their Commodities in ſuch ſized Ships, and in ſuch Packages as the Britiſh laws require, when ſuch Commodities are exported to Great Britain.

And you are to poſt up a Copy of this Notice in the Long Room of your Cuſtom-houſe, for the Information of all perſons concerned accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
20th January 1802.

Sir,

The Accountant General having received the moſt peremptory Orders from Government, to ſtate the Public Accounts from 1ſt January 1801, to 5th January

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1802, with the utmoſt poſſible diſpatch; the Board direct that you do, without fail, immediately cloſe and ſend up your Chriſtmas quarter's accounts, ending 5th inſtant.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
27th January 1802.

Sir,

The Right honourable Mr. Secretary Abbot, having in his letter of the 12th September laſt, deſired that the Board would conſider and report to his Excellency the Lord Lieutenant, ſuch a mode of paſſing the Accounts of the Collectors, as may diſpenſe with their perſonal attendance in Dublin for that purpoſe, or ſhorten the time which is now neceſſary for their attendance, due regard being had in any ſuch alteration to the correctneſs of ſuch Accounts, and the efficacy of the checque to be applied to them. And Mr. Abbot having in his further letter of the 12th October laſt, encloſed to the Board a copy of one which had been received from William Irving, Eſq. of the Cuſtom-houſe, London (with ſundry Encloſures) the Accounts of the Out-port Collectors of the Cuſtoms in England, without requiring their attendance in London. And the Board having in conſequence thereof ſubmitted to the Lord Lieutenant, a mode for paſſing the Accounts of the ſeveral Collectors in Ireland, without requiring their perſonal attendance in Dublin for that purpoſe, of which his Excellency has been pleaſed to approve.

The Board have given Orders to the Accountant General, and all other Officers concerned in Dublin for carrying the ſame into full effect accordingly, of which I am directed to acquaint you, and that the Board poſitively inſiſt on the punctual Return of your Accounts, both *charge* and *diſcharge*, and all Vouchers belonging thereto, within — [*one month, for the Return of the Accounts Dublin, Cork, Belfaſt, Drogheda, Limerick, Londonderry, Newry, and Waterford, and three weeks for all the other Port Collections*] — after the 5th April, 5th July, 10th October, and 5th January in each year; that if the Board ſhall find the Quarterly Accounts and Vouchers are delayed by any Collector longer than the period hereby allowed, they will not only puniſh the Collector in fault, by inflicting fines ſimilar to thoſe now exiſting for the Non-return of their Accounts and Vouchers, but will take other ſteps to enforce the utmoſt punctuality in forwarding to the proper Officers the Accounts and Documents as required by this Order.

And leaſt there ſhould be hereafter any miſconception as to the period for forwarding the Quarterly Accounts of charge and diſcharge, by reſorting to the General Regulations of 30th September 1791, which point out a period for the Return of the Collectors Accounts; the Board revoke that part of thoſe printed Regulations, and direct that you do in the place of the periods thereby fixed for the Return of the Quarterly Accounts, inſert the *time now fixed by this Order*, by which means the fines annexed will apply to the omiſſion, if ſuch ſhall happen, at the expiration of the period pointed out by this Order. You are to obſerve, that theſe Regulations for paſſing the Accounts of the Collectors, commences with the Accounts of the current year, beginning 6th January inſtant; and that your attendance for the purpoſe of paſſing the three Quarters Accounts, ending on the 5th inſtant, will be neceſſary, until an Act of Parliament ſhall paſs for the purpoſe of diſpenſing with your coming to Dublin, of which you will receive due notice.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
29th January 1802.

Sir,

The Board direct that in future, no veſſel carrying Malt coaſtways, ſhall be allowed to ſail without the Malt Officers Permit for carrying the Malt to be ſhipped; which Permit is to be in force for the length of time neceſſary to carry the Malt to its deſtined Port.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
6th February 1802.

Sir,

The Board having been informed that many Officers holding Commiſſions in His Majeſty's Revenue in the Port Department, and others who are employed under the Commiſſioners of Cuſtoms, are engaged in Trade and Traffic of various kinds, and in buying and ſelling by way of Merchandize, contrary to the 48th Rule of the Act of Cuſtoms.

You are to acquaint all Commiſſioned Officers in your Port and Diſtrict, and all others who may be employed in His Majeſty's Revenue, who are engaged in or carry on any kind of Traffic, or buying or ſelling, by way of Merchandize, that they muſt forthwith relinquiſh either the Commiſſion or other Employment they hold in the Revenue, or give up in future the carrying on any ſuch Traffic, by buying or ſelling by way of Merchandize; and you are to report ſpecially to the Board what ſhall have been done in conſequence of this Order, as they are determined not to ſuffer any perſon whatever to remain in their ſervice who ſhall continue in any manner to infringe upon the 48th Rule of the Act of Cuſtoms, as before ſtated.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors, and to the Three Surveyors and Eight Landwaiters, Cuſtom Houſe Quay; Landwaiter for Exports, Coaſt Buſineſs, and on Drugs reſpectively; Surveyor in the Stores, Storekeeper, Bookkeeper in the Stores, and Cooper in the Stores.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
5th February 1802.

Sir,

The Aſſiſtant Examiner of the Cuſtoms having, in purſuance of the Board's Orders of the 9th ult. (relative to the Branches of Revenue neceſſary to be diſtinguiſhed by the Collectors in future in the Cuſtom Department, according to the new Form of Abſtract, and directing him to prepare ſuch Inſtructions for the Collectors, as appeared to him neceſſary to accompany the new printed Forms of Abſtract for the Examiner of Cuſtoms) obſerved, That as the ſaid new Form of Abſtract contains a heading, either ſpecific or general, for every Article of Import and Export that can poſſibly occur, it will be neceſſary to impreſs ſtrongly upon the Collectors, that they are to confine themſelves entirely to the ſaid headings, and not introduce any new heading whatever: For inſtance, when an Importation of Coals occurs at an Out-port, the Conſolidated Duty of 10$d\frac{1}{2}$. per Ton, is to be placed in the Column "Duties Inwards;" the Duty of 10$d.\frac{7}{10}$ per Ton, under the head of "Britiſh Duty on Coals;" and the remaining Duty under the head of "Six "per Cent. on Retailers."

2. With reſpect to the produce of Light Money and Tonnage Duties, they are to be both repreſented ſeparately by the Collectors in their Tonnage Returns, as uſual; namely, the ancient Duty of 4$d.$ per Ton, and the new Duty of 2$d.$ per Ton, but in theſe new Abſtracts they are to be both blended together, and their total amount placed under the head of "Light Money."

3. With regard to the Collectors Quarter's Accounts, they are all to be tranſcribed upon one uniform ſized large paper, and on the left ſide of the page, the columns are to be, firſt, the Date of Entry; ſecond, the Number of Entry; third, the Merchant's Name, and Outward Bulks; fourth (the inſide column) for the Ship's Name and legal Deſcriptions; namely, of and from what Place, the Denominations and Quantities of Goods, Terms of Cocket, &c. &c.; the fifth, to be allotted for the Value of unrated Articles; and in the ſixth, the ſeveral and reſpective net Duties paid, are to be ſtated under each other, and under theſe a ſeparate total for each Entry. Theſe ſix columns conſtitute the left hand page, and the oppoſite (or right hand) page is compoſed of as many columns as it can conveniently hold, calculated for the reception of ſuch of the ſeveral branches as may happen

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happen to occur on each page, the headings of which will be found in the printed Form or Abſtract which accompanies this; and in theſe columns are to be inſerted as ſelected from the reſpective Duties of each Entry, placed (as already mentioned) in the ſixth column of the left hand page, and upon the ſame line with the Total of each Entry (therein alſo mentioned).

4. The firſt column of the right hand page is to be allotted for the Produce of Duties Inwards, as being the branch of Duty that will moſt frequently occur; and at the end of each Quarter one General Abſtract is to be made out as formerly by the Collectors, compoſed of the Totals of each page, and compoſing the entire number of branches that occurred within the Quarter, and the Totals of theſe are to be inſerted by the Collectors in the new printed Form, which is to be ſtitched into their Quarter's Account at the end thereof, and to be duly certified by them.

5. The tranſactions will be quarterly examined and checqued by the Examiner of Cuſtoms, and the total amount thereof inſerted by him in the Certificates prepared for that purpoſe, under the Collectors ſignature.

6. If the Port be a double Port, the Collector is to inſert three of the printed Abſtracts in his Quarter's Account, each to be filled up in the Manner here ſpecified; namely, one for the ſuperior port or ſeat of the Collection; the ſecond, for the creek appertaining, or place at which Entries are allowed to be received, filled up in like manner; and the third, to contain the totals of both, blended together, and to be titled at the top accordingly.

7. This plan is to commence from the 5th January laſt, the period of the commencement of the year according to the new Regulations, and you will receive herewith a ſpecimen of the new printed Form of Abſtract, the back of which is ruled and headed, in order to explain more particularly the object of theſe inſtructions, ſo far as reſpects the Import part of the Collector's Accounts; and the ſaid ſpecimen ſheet is to remain in your Office, with this Order, to which you are ſtrictly to conform accordingly.

8. The Clerk of the Stationary has received orders to forward to each Collector the neceſſary quantity of Abſtract ſheets, and of ruled paper for the current Quarter's Account, ending the 5th April 1802, according to a liſt laid before the Board by the Aſſiſtant Examiner of Cuſtoms of the probable number of ſheets requiſite for each Port; and you will take notice that the paper which you are to receive from the Clerk of the Stationary, for the Export part of your Quarter's Account, will be ruled on each page according to left page of the Import ſpecimen.

9. And, in order that a perfect uniformity in the manner of producing the Collector's Quarter's Accounts may be had, the Board expect from every Collector an exact compliance with theſe inſtructions.

To all the Port Collectors,
and the Examiner of Cuſtoms.

By Order of the Commiſſioner.
A. Mac Lean.

Cuſtom Houſe, Dublin,
27th February 1802.

GENERAL ORDER.

Sir,

The Board having ſtrong reaſon to ſuſpect that there are great frauds committed by Officers granting Permits and filling the Duplicates thereof, with the caſks and gallons in figures, and not in letters at full length; you are to acquaint the Officers of your diſtrict, that the Board direct that they do in future, on pain of the Board's higheſt diſpleaſure, inſert the number of gallons and caſks in letters at full length, and not in figures, as frequently practiſed heretofore.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

Cuſtom Houſe, Dublin,
2d March 1802.

GENERAL ORDER.

Sir,

The Board, finding that the Officers in Ireland are ignorant in ſome inſtances of the regulations under the Act of Union reſpecting Sugar, as it appears very little Sugar

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Sugar has been entered according to its particular quality, viz.—whether ſingle loaf, double loaf, lumps or powdered loaf, which all have different Duties.

You are to apprize Importers of Sugar in your Port of the neceſſity of entering Sugar under its particular quality or denomination, to take particular care that the Duties be paid accordingly, and to give written orders to the Diſcharging Officers to be ſtrict in their examination of ſuch Sugars, in order to aſcertain whether they ſhall be entered under their true denomination accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th April 1802.

Sir,

The Board having had under reviſion the Inſtructions of the ſeveral Officers of the Revenue in the Port Department, and thoſe for the Port Surveyors being printed:—Herewith are ſent you two copies thereof, one for yourſelf to be carefully peruſed in your office, and one for your Port Surveyor, which you are to deliver to him, taking his receipt for the ſame, which receipt you are to file in your office; and you are to acquaint the Port Surveyor of your Port, that the Board expect an exact compliance with the ſaid Inſtructions, and that he is (until the Landwaiters Inſtructions ſhall be printed, which are now under reviſion) to order the Landwaiter or Landwaiters under him carefully to peruſe the Inſtructions herewith ſent, by which means he or they will be the better enabled to execute the duties of his or their employments; and the Board alſo expect that you will from time to time ſee that theſe Inſtructions be duly attended to; and you are to report to the Board any inſtance in which there ſhall be a deviation therefrom.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
&c. &c.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
18th June 1802.

Sir,

You are *forthwith* to return to the Board a liſt made out and ſigned by the Port Surveyor and Storekeeper, of all Goods lodged in the King's Stores or Merchants Stores, for which the Duties have not been paid, diſtinguiſhing the particulars of the Goods of each Proprietor, the time of their Lodgment, and if any of them have remained in Store more than ſix Months, what prevented their being entered, and the Duties paid.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
30th June 1802.

Sir,

Encloſed you have a copy of an Act of this Seſſion of Parliament, impoſing additional Duties on ſundry Goods and Merchandize imported into Ireland, which are to commence from and after the 5th day of July next; and alſo a copy of a Schedule of the Duties on the ſeveral Articles, as ſpecified under their reſpective heads in Tables A, B, and C; and you are to make the ſame public among the Merchants and Traders, in order that the ſaid new Duties may be levied and collected as directed by the ſaid Act.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
Mr. Croker, Surr General, and
the Officers of the Houſe.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
30th June 1802.

Sir,

The Board, upon reference for aſcertaining the practice in England relative to Copper in Sheets or Bottoms being conſidered as wrought or unwrought, having been informed in anſwer thereto, that Copper in Sheets or Bottoms is *wrought* Copper, and is to pay Duty accordingly.

I am directed to acquaint you thereof, and that in future Copper in Sheets or Bottoms, imported into Ireland, is to pay Duty as Wrought Copper.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and Notice to the Ex^r of Cuſtoms,
and Patentee Officers of the Long
Room.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th July 1802.

Sir,

The Board having already made ſome progreſs in certain arrangements for the purpoſe of preventing the neceſſity of the Collectors perſonal attendance in Dublin on paſſing their Accounts; and as there is no branch of the examination of thoſe Accounts which, from their nature and importance as well to the Merchants as to the Revenue, require a more ſpeedy examination than the Imports and Exports, nor one that has hitherto been attended with ſo much unavoidable delay, beſides the very great hardſhips which ſometimes occurred in ſending down overcharges againſt ſuch Merchants, a long time after the very Goods and Merchandize on which they aroſe had been diſpoſed of by the Importers, when no means of reimburſement was left them.

The Board therefore direct that you do return, within ten days after the expiration of every month, an exact copy of all the Entries, Bills of View, Poſt Entries, and Tickets, &c. exactly in the form and extent as you now return the ſame, with your Quarters Accounts, to the Examiner of Cuſtoms, in order that they may be conſtantly under examination progreſſively, thereby enabling him to return almoſt inſtanter to the Collectors his Account of over and undercharges on Cuſtoms in every Port, which will not only be a material advantage to the mercantile intereſts of the Country, but alſo will promote the object which the Board have in view, of ſettling the Collectors Accounts quarterly, and finally paſſing their Yearly Accounts with all poſſible diſpatch.

And the Board obſerve to you, that theſe monthly Returns, by a diviſion of the labour, will rather diminiſh than increaſe it, as the Returns hitherto ſent with the Quarter's Accounts will not be requiſite.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors,
and Notice to the Examiner of Cuſtoms,
and Account General.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
13th July 1802.

Sir,

Doubts having ariſen as to the propriety of permitting the Export of Goods to Guernſey and Jerſey Duty-free, which by law are allowed that privilege when ſhipped to any part of the Britiſh Empire;—

And one of the Board's Counſel having given his opinion, that as the Iſlands of Guernſey and Jerſey are not mentioned, he does not think theſe Iſlands are comprehended under the privilege of Great Britain: The Board communicate their Counſel's ſaid opinion to you, for your information and that of your Officers.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
11th Auguſt 1802.

Sir,

A doubt having ariſen in one of the Out-ports, relative to the additional Duties impoſed the laſt Seſſion of Parliament on Deal Boards of a certain thickneſs and length;—

I am directed by the Board to acquaint you, that Deals not above ten feet in length, and not exceeding or amounting to two inches in thickneſs, are to be paſſed by the Diſcharging Officers at the rate of Duty annexed to thoſe Deals of 1 inch and $\frac{1}{4}$; but that if ſuch Deals amount to two inches, that they will then be ſubject to the additional Duty of 11*s.* 3*d.* the 120, as rated.

By Order of the Commiſſioners.

A. Mac Lean.

To all the Port Collectors,
and Notice to the Examiner of
Cuſtoms.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
10th Auguſt 1802.

Sir,

A Caſe having been ſtated for the opinion of the Board's Council, on a letter from a Collector of one of the Out-ports, relative to the bonding of Port Wine for two years, from the 1ſt of Auguſt laſt, and whether the Indulgence can ſtill be granted;—

And one of the Board's Counſel having given his opinion, that the Collectors of the ſeveral Ports mentioned in the Act, may permit Portugal Wines to be warehouſed under the proviſions of the Act, taking care not to permit any quantity to be taken out without receiving the Duty payable on that quantity; that whether the Wine, or any part, be removed or not, the entire Duty muſt be paid in two years after the warehouſing; and that he has prepared the neceſſary Bond, which he encloſed: I am directed to acquaint you thereof, and that a ſupply of ſaid Bonds will be ſent you as ſoon as printed.

By Order of the Commiſſioners.

A. Mac Lean.

To the Collectors of the following Ports, viz.
Dublin, Belfaſt, Cork, Roſs, Youghall, Dundalk, Drogheda,
Galway, Limerick, Londonderry, Newry, Waterford, and
Wexford.

GENERAL ORDER
TO THE SURVEYORS GENERAL.

Cuſtom Houſe, Dublin,
28th Auguſt 1802.

Sir,

The Board having prepared Inſtructions for the Surveyors General of the Revenue, and the ſame being printed;—

Herewith you have ſent you one copy thereof; and I am directed to acquaint you, that as in proportion to the importance and advantage it will be of to the Revenue to diſcharge duly and faithfully the Duties which theſe Inſtructions involve, and to the injury it may ſuffer by any neglect of, or departure from them, ſuch will, in any inſtance, be unavoidably followed by the Board's moſt decided diſapprobation, and marked with their ſevereſt diſpleaſure. The Board, therefore, cannot too ſtrongly impreſs on you the neceſſity of directing all your zeal and attention to fulfilling every object of the ſaid Inſtructions, and of your conſtant, implicit, and rigid obſervance of them in every particular.

You are to acknowledge the receipt hereof to the Board.

By Order of the Commiſſioners.

A. Mac Lean.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
7th September 1802.

Sir,

The Board having in March 1788, taken into conſideration the manner in which the Collectors of the Revenue in Ireland had kept their Accounts, and finding that different Collectors had purſued different methods, the Board determined that there ſhould be one uniform ſet of Books kept by every Collector, which were accordingly prepared and forwarded, with a printed ſpecimen in the front of each Book, whereby the Collectors would obſerve the manner in which every Book was to be headed, and the manner in which they were to be kept.

But the Board finding that notwithſtanding the ſaid regulations, which ſo materially concerned the intereſt of the Revenue, and their poſitive orders on that ſubject, contained in their General Letter of the 19th March 1788, No. 14, the uniform ſyſtem thereby intended has not been eſtabliſhed, each Collector differing in the manner and method of keeping his Accounts from another.

The Board lately directed three Books to be prepared for the uſe of the Collectors, differing very little from thoſe formerly ordered; the firſt called a Specie Book, the ſecond a General Receipt Book, and the third a General Payment Book, preparatory to the eſtabliſhment of one uniform ſyſtem of Account throughout the whole.

In order therefore to attain this moſt deſirable object, ſo far as the ſame relates to the three Books before mentioned, the following explanation of each is given by way of Inſtruction to the Collectors; viz. the Specie Book is intended to contain the exact amount of every Receipt and Payment which takes place in a Collector's Office, on the left-hand page of which is to be entered all the Receipts, and on the right-hand all the Payments; the firſt containing the date of Receipt, the branch of the Revenue for which the Money is paid, which is to be entered or written in larger letters than the remaining part of the Entry, thus, Quit Rents, Malt Exciſe, Strong Water Licence, Duties Inwards, &c. &c. ſtating the Gale, the Month or Year for which the Sum was paid, the Barony or Walk in which it is to be poſted, the name of the Perſon for whoſe account the Caſh had been received, the particulars of the Caſh, or whether Bills or Bank Notes of which ſuch Payment was compoſed, to be entered as nearly as may be in the centre of the page, and when they are caſt up, to be ſet down in one entire Sum in the columns for pounds, ſhillings, and pence, prepared for that purpoſe, to be toted every week at leaſt, which will not give the Collectors the ſmalleſt additional trouble, as every letter and figure hereby required were heretofore written in other books and papers, or in blotters, &c.

On the right-hand ſide of this Book is to be entered in like manner all the Payments under every Head; thus, Salaries, Incidents, Exchequer Acquittances, &c. &c. by which means the Collectors will be enabled to balance their Caſh Accounts at any moment, and the Surveyor General on his Inſpection will be enabled to aſcertain the Caſh balance in each Collector's hands, in a much ſhorter time than he otherwiſe would.

And in order not only to enable Mr. Smart, now acting as Pro-collector General, to explain every Item in a Collector's Accounts to the different Examinators, as well as to enable him to checque the Weekly Abſtract, the Specie Book is to be conſidered a Quarterly Book, returnable to him at the end of each Quarter, with the Quarter's Accounts, and to be ſent up with them accordingly.

From the Specie Book the Collectors are immediately, or as ſoon as may be, to transfer the different Items therein to the Books deſtined to receive them, the Quit Rents into the Quit Rent Caſh Book, which ſhould be done inſtanter, the Licences into the General Regiſter of all Perſons under Licence, the Exciſe into the Exciſe Caſh and Ledgers, the Hearth Money into the Hearth Money Ledger, and the like rule as to *each* Branch of Revenue into its *own* proper Book.

And further, with reſpect to the Specie Book, a perfect agreement will be expected between thoſe Books and the Collector's Weekly Abſtracts, either by a diminution of arrears or cy an immediate charge, as in the caſe of Licences, which muſt appear in that Week's Abſtract in which they were received; and as to the Hearth

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Hearth Money, Window Duty, &c. the Collectors are not to receive it from the Officers who collect it, without at the ſame time receiving a regular Caſh Abſtract for the Amount, ſigned by the Superviſor.

And, finally, that the Specie Books, before they ſhall be returned, are to be dated and ſigned by the Collectors, and by no other perſon, and are to be indorſed with the name of the Diſtrict and Quarter to which it belongs.

The next of thoſe Books is the General Receipt Book, which is calculated to ſhew every Week's Receipt, and under every Head of Revenue; and in Ports where it is materially neceſſary to ſhew the daily Receipt, it will of courſe anſwer equally well; it is made of the largeſt paper, and contains columns ſufficient for every Head of Receipt, and it is intended to contain particularly what the Specie Book contains generally on the left-hand page, the Items of which being transferred from thence and placed in the columns under diſtinct Heads, will give the full Amount received in the Week, under every Head of Revenue prepared for immediate inſertion in the Weekly Abſtract, or if the termination of the Month happens in the middle or any other Day of the Week except Saturday, it will anſwer equally well; and when the termination of a Month does not happen on a Saturday, the Collectors are to return two Abſtracts for that Week, in order to keep each Month and Quarter diſtinct, ſo that if the 5th of any Month or 10th of October happens for inſtance on a Wedneſday, the Collector muſt return an Abſtract from the Saturday preceding to Wedneſday, and muſt alſo cloſe the Month in the General Receipt Book by bringing forward the Amount of the Weeks, and ſo alſo at the end of the Quarter, by bringing forward the Months, and from the ſaid Wedneſday to the Saturday following he muſt return a ſecond Abſtract, which being alſo diſtinctly ſet forth in the Receipt Book, both Abſtracts are to be forwarded to the Accountant General together, and the ſame is to be obſerved if the termination of the Month ſhould happen on any other Day of the Week but Saturday; and the Officers of Exciſe are to return their Monthly Vouchers within ten days at fartheſt after the termination of the period to which ſuch Vouchers are made up, which will produce a perfect Agreement between the Monthly and Weekly Aſtracts, and the Quarter's Accounts, and the whole will exactly correſpond, if the buſineſs ſhall be carried on regularly and agreeably to the Plan laid down.

The third Book (denominated the General Payment Book) is prepared exactly as the former, with columns ſufficient for the inſertion of all Payments, to be extracted from the right-hand ſide of the Specie Book, and is to be carried on in every reſpect in the ſame manner as the General Receipt Book; it will therefore be unneceſſary to enter into any further detail reſpecting it, than merely that the Board will expect an exact Agreement between it and the Weekly Abſtract; and the Commencement of thoſe Books is to be, from the 10th day of October next.

And whereas the three Books before mentioned have been ſent (by the Clerk of the Stationary) to the different Ports and Diſtricts, I am directed to acquaint you, that the Board being determined that the buſineſs of the Revenue ſhall be conducted in a proper and uniform manner throughout, they have given Directions to the Surveyors General to be very particular in the Examination of thoſe Books when they viſit any Collection, and to take care that they be kept agreeably to the Regulations laid down by this Order; and where they (the Surveyors General) ſhall find any Deviation or Inattention, they are immediately to report the ſame to the Board, who will thereupon take ſuch meaſures as will enforce Obedience; and if the Specie Books ſhould either be too large or too ſmall, you are to make a ſpecial Demand for ſuch ſized Books as will be ſuitable to your Collection; and the Board direct that for the preſent the three new Books now ordered be numbered as follow, viz. SPECIE, No. 3.—GENERAL PAYMENT, No. 4.—GENERAL RECEIPT, No. 25.; being in place of theſe three Numbers in the Liſt ſent down in the Board's General Order of the 19th March 1788, No. 14; and therefore the Books affixed to the ſaid three Numbers in that Liſt, viz. the old Specie Book, the Caſh Book, and the Caſh Book for Duties, Rents, &c. are to be diſcontinued from the ſaid 10th of October, when the new Books now ordered in their place are to commence.

And you are to acknowledge the Receipt of this Order, and to place the Copy of it herewith ſent, in your Letter Book.

By Order of the Commiſſioners.

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GENERAL ORDER
TO THE SURVEYORS GENERAL.

Cuſtom Houſe, Dublin,
11th September 1802.

Sir,

Encloſed the Board ſend you a Copy of their printed General Order of the 7th Inſtant, N° 52, containing Regulations for keeping three new Books lately ordered to be prepared for the uſe of the Collectors; the firſt called a Specie Book; the ſecond a General Receipt Book, and the third a General Payment Book; and the Board being determined that the buſineſs of the Revenue ſhall be conducted in a proper uniform manner throughout, they direct that you be very particular in the examination of thoſe Books when you viſit any Collection, and to take care that they be kept agreeably to the Regulations laid down by the ſaid Order; and where you ſhall find any deviation or inattention, you are immediately to report the ſame to the Board, who will thereupon take ſuch meaſures as will enforce Obedience; and you are to acknowledge the receipt of this letter, and to enter it and the encloſure in your Letter Book.

By Order of the Commiſſioners.

Notice to the Accountant General. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
25th September 1802.

Sir,

The Board direct that you indorſe on the back of the Weekly Abſtract ſent up to the Accountant General, the Bills remitted to the Receiver General, ſpecifying the day *Remitted*, and the time the Bill has to *Run*; and you are to continue ſuch Bills on the Abſtract till caſhed, ſo that the Board may at all times be in poſſeſſion of the knowledge of what Bills have been remitted to the Receiver General, and the time ſuch Bill has to run; and that the Surveyors General may never find any difficulty on inſpecting of a Collection, to be able to aſcertain what credit is to be given to the Collector for Bills remitted to the Receiver General.

By Order of the Commiſſioners.

To all the Port Collectors, except Dublin, and Notice to the Accountant General. *A. Mac Lean.*

GENERAL ORDER.

Cuſtom Houſe, Dublin,
6th October 1802.

Sir,

As it is required that the whole of the ſeveral Collectors Accounts for the year ending the 5th January next, ſhall be cloſed at the fartheſt againſt the 25th March following; the Board direct that you do take the moſt active ſteps in trying all outſtanding Informations, in iſſuing the proper Warrants to the Officers where Convictions have taken place or ſhall take place, and calling upon the Officers to account without loſs of time for the ſaid Warrants, taking care where a fine cannot be levied after every exertion ſhall be uſed; to have full and ſatisfactory proof, on Oath, made in the Information Book, why the ſame could not be done; and in particular if any old fine yet remains out in your Diſtrict, to have the ſame cleared off, ſo that the Information Books may be completely and ſatisfactorily regulated and cloſed on the 5th day of January next.

And the Board further direct, that the ſaid Books be returned to the Examiner within one week after that time, on pain of their diſpleaſure, otherwiſe it will be utterly impoſſible for him to make that examination againſt the time required, that is conſiſtent with the intereſt of the Crown, and the correct diſcharge of his duty.

By Order of the Commiſſioners.

To all the Port Collectors. *A. Mac Lean.*

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
11th October 1802.

Sir,

In order that the Lords Commiſſioners of the Treaſury may have a more accurate and ſpeedy knowledge of all Sums paid by Collectors, under the heads of Drawbacks, Repayments, and Bounties;—

You are (in purſuance of their Lordſhips commands ſignified by their Secretary's letter of the 7th Inſtant) to ſend up immediately at the cloſe of each month to the Exciſe and Cuſtom Departments reſpectively, Returns ſetting forth ſuch actual payments in the form of the papers, N° 1 and 2, herewith encloſed; theſe Returns to contain the Caſh actually paid; and you are not to return any Claims not actually paid by you.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

N° 1. PORT.

AN ACCOUNT of the DRAWBACKS and REPAYMENTS paid at this Port, between the 5th January 1802, and the 5th February following; diſtinguiſhing the Amount paid upon each Article.

DENOMINATIONS.	Date of Payment.	Amount of Drawbacks.	Amount of Repayments.	TOTAL.

No. 2. PORT.

AN ACCOUNT of the BOUNTIES paid at this Port, between the 5th January 1802, and the 5th February following; diſtinguiſhing each Article on which the ſame was paid.

Articles on which Bounty was paid.	Date of Payment.	Amount of Bounty.	

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GENERAL ORDER.

Custom House, Dublin,
26th October 1802.

Sir.

The Board have received a Letter from the Honourable G. Cavendish, Secretary to the Lords of the Treasury, dated the 8th instant, stating that he is commanded by their Lordships to acquaint the Board, that by the Acts of Session 1801 and 1802. the Accounts of Great Britain must be presented to Parliament on the 25th March; and as it is intended that the Public Accounts of Ireland should be laid before Parliament at the same period, it becomes necessary, in order to prepare the Public Accounts with perfect accuracy, that the Collectors Accounts should be passed sufficiently early to enable the Accountant General to be punctual as to the time of transmitting the Accounts of his Office.—In pursuance of their Lordships commands thereupon, the Board positively insist on the punctual Return of your Accounts both Charge and Discharge, and all Vouchers belonging thereto, within [*ten days for Dublin, Cork, Belfast, Drogheda, Limerick, Londonderry, Newry, and Waterford, and one week for the Returns of the rest*]—after the 5th April, 5th July, 10th October, and 5th of January in each year, instead of the time pointed out by their General Order of the 27th January last, N°. 5, observing all the Regulations pointed out by the said Order.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Custom House, Dublin,
16th November 1802.

Sir,

In order to prevent the many Frauds hitherto practised under cover of Bills of View; the Board direct that in all cases where Bills of View are taken out, that the general contents thereof shall be expressed on the face of the View in addition to the outward bulks; for instance, when two Bills of View are to be taken out for Port Wine, that the View shall express it thus:

I. B. Twenty Pipes of Port Wine,
or
I. B. Twenty Hogsheads French Wine,
or
I. B. Twenty Puncheons Rum,
Pipes of Brandy,
Hogsheads of Geneva,
or
I. B. Three Bales,
N°. 1. Old Drapery,
2. New and old Drapery,
3. New Drapery, old Drapery, Muslin, Calico, Gingham, &c. &c.

And if any Importer shall have any difficulty as to the words *Quantity* or *Quality*, the person taking the Oath may expunge either the one or the other from the Affidavit, but not both, or may leave both words standing, at the option of deponent.

By Order of the Commissioners.
A. Mac Lean.

To all the Port Collectors,
Patentee Officers, Clerk of the Ships Entries, and Surveyors and Landwaiters.

Custom House Quay,
16th November 1802.

Sir,

Enclosed you have a copy of the Board's General Order of the 16th instant, N° 68, relating to Bills of View having in future expressed on the face thereof, in addition to the outward bulks, the general contents, &c. &c. which you are to see on your inspections has been complied with at all the Collections you shall visit.

By Order of the Commissioners.
A. Mac Lean.

To all the Surveyors General.

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GENERAL ORDER.

Cuſtom Houſe, Dublin,
6th December 1802.

Sir,

Doubts having ariſen relative to charging Duty on Molaſſes imported from Great Britain into Ireland, and Molaſſes exported from hence to Great Britain:—

And James Hume, Eſquire, Secretary to the Commiſſioners of Cuſtoms in London, having, by his letter of the 2d inſtant, informed the Board that Molaſſes, not being one of the Articles enumerated in the Schedule annexed to the Act for the Union of Great Britain and Ireland, and not being deemed a manufactured Article, it is the practice there to charge the ſame with Duty on Importation from Ireland, and that the Commiſſioners have directed their Officers to charge Duty on Molaſſes ſo imported accordingly; Duty is therefore to be charged on Molaſſes imported from Great Britain.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors, Patentee Officers, Dublin Port, and Notices to the Examiner of Cuſtoms, and Inſpector General of Imports and Exports.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
10th December 1802.

Sir,

It being requiſite that the Monthly Returns required to be made by the Board's General Order of the 11th October laſt, N° 59, of all ſums paid by Collectors under the heads of Drawbacks, Repayments, and Bounties, ſhould commence from the 5th January 1802.

You are forthwith to have Monthly Returns of Bounties, Drawbacks, and Repayments, paid by you from the 5th January 1802, to the 5th December inſtant, made out on the printed Specimens, a ſupply of which has been ſent you by the Clerk of the Stationary, and tranſmit them as directed by the above-mentioned General Order, taking care that each Article be diſtinguiſhed upon which any Bounty, Drawback, or Repayment has been paid; and you are to continue to make Monthly Returns from the 5th Inſtant accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
14th December 1802.

Sir,

On examining into the manner at preſent practiſed of allowing Drawback on Foreign Spirits exported on Debenture, it appeared to the Board to be a matter of the greateſt conſequence that the Officers of the Out-ports ſhould underſtand the principle on which ſuch Spirits ſhould be entitled to Drawback, when it became neceſſary to mix any quantity of water with them.

They therefore inform you, that when Spirits are exported at a reduced ſtrength below that which they were at Importation, the quantity muſt be increaſed in proportion to the decreaſe of ſtrength; for if the quantity of water added does not exceed the amount of the Augmentation paid Duty for at Importation, then the Spirits and Water mixed ſo as to reduce them to Single or Proof Spirits, are both entitled to Drawback the ſingle Duty, provided, as before-mentioned, the quantity of water added does not exceed the number of Gallons paid Duty for under the denomination of Augmentation; but if it be found neceſſary to add a greater quantity of water than the Augmentation will warrant, in that caſe the Merchant Exporter muſt either pay Duty for a quantity of Single or Proof Spirits, equal in amount to the number of Gallons the Water exceeds the Augmentation, being ſo many Gallons more than was paid Duty for at Importation, or he muſt ſubmit to receive a Drawback for ſo many Gallons leſs than he ſhips Outwards, or for which Certificate is returned.

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In order to eſtabliſh which, the Board directs that the Officers of the Cuſtoms in your Port, do aſcertain the ſtrength of the Spirits, before any water ſhall be added thereto, and that both the ſtrength at Importation and Exportation ſhall be always remarked on the Debenture Paper.

And it being alſo a matter of the utmoſt importance, that the greateſt care be taken to prevent home-made Spirits from being exported under the denomination of Foreign Spirits; you are therefore to give orders to the Surveyors and Landwaiters of your Port ſtrictly to examine all Spirits exported, in order to prevent Spirits of a leſſer Duty being exported under the denomination of Spirits ſubject to a higher Duty, and receive Drawback accordingly.

By Order of the Commiſſioners.
A. Mac Lean.

To all the Port Collectors, and
Notice to the Examiner of Cuſtoms.

YEAR 1803, ending 5th January 1804.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
3d February 1803.

Sir,

A doubt having ariſen at one of the Out-ports reſpecting the Duty chargeable on Cotton Yarn and Cotton Twiſt reſpectively:—Herewith the Board ſend you Samples of Cotton Twiſt, N° 1, and Cotton Yarn, N° 2; and they acquaint you, that Cotton is the firſt Thread ſpun from the raw material, and is ſubject to a Duty of £.1. 0s. 6¼d. per 112 lbs.; and that any ſubſequent proceſs of twiſting or doubling which it undergoes, converts it either into Cotton Twiſt, ſubject to a Duty of £.12. 14s. 1d. per cent. *ad valorem*, or ſo changes its fabric as to render it ſubject to the Duty chargeable on all Goods, Wares, and Merchandizes whatſoever not particularly enumerated, which is alſo £.12. 14s. 1d. per cent. on value; ſo that the Encloſure in N° 1, paper, is Cotton Twiſt, and ſubject to a Duty of £.12. 14s. 1d. per cent. on value, and the Fabric in N° 2, paper, is Cotton Yarn, and ſubject to the rated Duty of £.1. 0s. 6¼d. per cwt.

And the Board direct you to give ſtrict Orders to the Diſcharging Officers at your Port, to pay particular attention, and ſee that no fraud be practiſed in the entering of either of the before-mentioned Articles, and that the Duty be charged thereon accordingly.

By Order of the Commiſſioners.
J. E. M.

To all the Port Collectors, and
Mr. Croker, Surveyor General.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
8th March 1803.

Sir,

The Board's Solicitor having reported to them upon the ſubject of Poſt Entries, that he has great doubts whether Goods can be detained on account of non-pay- of Poſt Entries, that the law provides a remedy to enforce the payment of Poſt Entries, in all caſes where Poſt Entries ought to be made, which is as follows: "Whereas perſons importing the following Goods and Merchandizes; that is to "ſay, Spirits, Wines, Hops, Sugar, Coffee, Beer, and Ale, have been ſometimes "permitted to enter ſuch Goods and Merchandizes as containing a leſs quantity "than they really contained, on account of their not being able exactly to "aſcertain the quantities thereof, and afterwards to make a Poſt Entry of the "quantity deficient in ſuch prime Entry; Be it enacted, That in all caſes "where Poſt Entries ought to be made on Spirits, Wine, Hops, Sugar, Coffee, "or Beer, or Ale imported into this kingdom, the Merchant or other Perſon im- "porting the ſame, ſhall make ſuch Poſt Entry within twenty-one days after the "Goods ſhall be gauged or weighed reſpectively by the proper Officer, or in de- "fault ſuch Merchant or other Perſon ſhall forfeit the Sum of fifty Pounds." See Rev. Act of 1800, page 77, ſect. 92. But that the penalty cannot be recovered, unleſs the information is filed *within ſix months* after the time limited for making the Poſt Entry; that the Solicitor does not know whether the Board charge the Col-

lector

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lector or Surveyor with the amount of the Poſt Entries, and that if the Board do either, and he pays them, the Solicitor thinks the Officer may bring actions againſt the Merchant for the amount of them, provided the Statute of Limitation has not run out.

I am directed to acquaint you of the Solicitor's obſervation on the before-mentioned clauſe, for you and your Officers information reſpecting Poſt Entries, and for the information of the Merchants and Traders of your Port; and the Board refer you to their General Order of the 8th December 1796, N° 50, on the ſubject of Poſt Entries, and of the Surveyors and Landwaiters not being entitled to their ſalary, but on certain conditions therein pointed out, ſo that they will ſee the neceſſity of informations being filed in due time.

To all the Port Collectors,
and one to Mr. Croker.

By Order of the Commiſſioners.
J. E. M.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
29th March 1803.

Sir,

The Board having, by their General Order of the 27th January 1802 (N° 5.) ſignified to the ſeveral Collectors certain Regulations which had been adopted for paſſing the Collectors Accounts, without requiring their perſonal attendance in Dublin for that purpoſe; and by the Board's General Order of the 26th October 1802 (N° 63.) they fixed upon a certain time after the cloſe of each quarter for the Return of your Accounts, both Charge and Diſcharge, inſtead of the time ſtated in the ſaid General Order of the 27th January 1802 (viz. within —[*quarterly accounts to be returned within ten days after the cloſe of each quarter, from the Ports of Dublin, Cork, Belfaſt, Drogheda, Limerick, Londonderry, Newry, and Waterford, and within one week from the other Ports*]—after the cloſe of each quarter); and the Board having alſo by their General Order of the 8th July 1802 (N° 40.) directed you to return within *ten days* after the expiration of *each month* an exact copy of all Entries, Bills of View, Poſt Entries, and Tickets, &c. preciſely in the form and extent you then returned the ſame, with your Quarters Accounts, to the Examiner of Cuſtoms, in order that they might be conſtantly under examination progreſſively; and by a further General Order, dated the 6th October laſt (N° 57.) the Information Books were required to be returned for examination within *one week* after the 5th January. Alſo by the Board's General Order of the 20th December laſt (N° 79.) you were inſtructed as to the manner and time of returning the Vouchers for Navy Payments. And by a further Order of the 14th Inſtant (N° 15.) you were ordered to tranſmit with your Navy Vouchers a correct *numerical liſt* of the ſeveral payments made on *Navy Allotments*, correſponding with the Receipts which ſhall be returned for thoſe Payments.

And the Board finding that, notwithſtanding their ſaid Orders, ſeveral of the Collectors have not returned their Quarters Accounts, Copies of Entries, &c. &c. within the times ſpecified, which delay has very much retarded the making up the National Accounts for the laſt year.

In order therefore to prevent a repetition of ſuch neglect, the Board think it neceſſary to renew thoſe Orders to the Collectors; and they therefore inſiſt on the punctual Returns of your Quarter's Accounts and Vouchers, agreeably to the General Order of the 26th October 1802; and of all Entries, Bills of View, &c. &c. according to the General Order of the 8th July 1802; of the Information Books within one week after the 5th of January in each year; and of the Navy Vouchers accompanied by the detailed Account, and the numerical Liſt of Payments on the Navy Allotments, agreeably to their General Orders of the 20th December and 14th Inſtant.

The Board will not admit of any excuſe whatever for the delay; and if any Collector ſhall hereafter appear not to have complied with ſaid Orders, the Board will inſtantly take rigorous ſteps againſt any ſuch Collector in fault.

To all the Port Collectors,
and one to Mr. Croker.

By Order of the Commiſſioners.
J. E. M.

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GENERAL ORDER.

Custom House, Dublin,
23d August 1803.

Sir,

Application having been made to the Board concerning the Duty chargeable upon sundry denominations of Cotton Yarn and Cotton Twist:—

The Board acquaint you, that Cotton Yarn is a single Cotton Thread in Cop, which does not undergo any process but as taken from the spindle, and is subject to a Duty of £. 1. 0s. 6¼ d. per cwt.: but if the same Manufacture be made up in Skains or Hanks, it is subject to a Duty of £. 12. 14s. 1 d. per cent. *ad valorem*; and if doubled and twisted, and in Skains or Hanks, is subject to a Duty of £. 12. 14s. 1 d. per cent. on the value, and on so becoming Thread or Twist, although in Cop, it does not come under the denomination of Cotton Yarn, but, as a fabric not otherwise charged with Duty, comes under the general definition of Goods, Wares, and Merchandize, not being particularly enumerated or described, or otherwise charged with Duty, and is therefore subject to £. 12. 14s. 1 d. per cent. *ad valorem*, vide last Article in Schedule D.; which plain and explicit definition the Board expect will put an end to a question so often the subject of controversy between Merchants and Discharging Officers.

By Order of the Commissioners.

A. Mac Lean.

To all the Port Collectors, Mr. Croker, Examiner of Customs, and the Inspector General of Imports and Exports.

GENERAL ORDER.

Custom House, Dublin.
9th January 1804.

Sir,

To enable the Accountant General to be punctual in stating the Public Accounts, and laying them before Parliament;—

The Board direct you to send up your Accounts for the Quarter ending the 5th Instant, on the particular day fixed by their General Orders.

By Order of the Commissioners.

J. E. M.

To all the Port Collectors, and Mr. Croker.

GENERAL ORDER.

Custom House, Dublin,
19th January 1804.

Sir,

A doubt having arisen whether the Duty of ten per cent. *ad valorem*, imposed on the manufactured Silk of Great Britain imported into Ireland, by the Act of Union, has not been repealed by the Act of the 43d George III. chap. 92, granting the several Duties therein enumerated on Manufactures of Silk, mixed or unmixed with any other material, being the Manufacture of Great Britain, and imported from thence into Ireland; and a case having been stated thereupon by the Board's Counsel, they have given their opinion as follows, viz. "The Duty of 10 per cent. *ad valorem*, is not repealed by the 43d George III. chap. 92; these several Duties are in lieu of the several Duties enumerated in the Schedule No. 1, A. The Legislature increased the Duties on Silk last Session; and in pursuance of the powers given by the Act of Union to increase or diminish *countervailing* Duties, those several enumerated Duties are increased, the 10 per cent. remains precisely as it was." Whereof the Board acquaint you for your government accordingly.

By Order of the Commissioners.

A. Mac Lean.

To all the Port Collectors, Mr. Croker, the Patentee Officers, Dublin Port, and the Examiner of Customs.

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Cuſtom Houſe, Dublin,
13th February 1804.

Sir,

The Board have received an application from the Merchants of one of the Outports, ſtating the inconvenience experienced by them by the mode adopted in diſcharging Refined Sugar from Great Britain, in obliging the Importer to unpack and weigh every Loaf, though the full quantity expreſſed in the Cocket has been entered; that they are informed ſuch Sugars are diſcharged in ſome of the Ports of Ireland without unpacking; and requeſting an Order to the Diſcharging Officers of their Port to grant ſimilar accommodations; and alſo that Eaſt India Sugar may be diſcharged in the ſame manner as Tea, by comparing the weight of a few bags by the indorſement on the Cocket; and that Foreign Iron imported from Great Britain, on which the entire Duty is drawn back, may be diſcharged by the number of bars, the weight being expreſſed in the Cocket being entered:—

I am directed to acquaint you, for the information of the Diſcharging Officers of your Port, that Refined Sugar from Great Britain is not to be diſcharged without unpacking and weighing, becauſe if hogſheads of Refined Sugar is not to be unpacked, the Diſcharging Officers have no opportunity of ſeeing whether there are not Sugars of different kinds in it, and if ſo, ſubject to different Duties, or that there may be other Goods in the packages which could not be diſcovered if they were not to be examined and weighed, agreeably to the Board's Orders heretofore iſſued; and that for the ſame reaſon Eaſt India Sugar is not to be diſcharged in the manner requeſted; and further, that Foreign Iron, imported through Great Britain, is not only to be weighed, but the bars counted; but that Britiſh Iron, in pigs or bars, may be diſcharged without weighing, but by count, the Landwaiter taking care to enter the Cocket-weight in his Books, and alſo that no Foreign Iron ſubject to Duty ſhall be impoſed on him as Britiſh.

By Order of the Commiſſioners.

To all the Port Collectors, and Mr. Croker.

J. E. M.

GENERAL ORDER.

Cuſtom Houſe, Dublin,
23d March 1804.

The Earl of Ormond having given notice, that he would enter upon and take the actual poſſeſſion of the Prizage and Butlerage of Wines from and after the 25th day of March inſtant; and the Right honourable Sir Evan Nepean, Baronet, Secretary to the Lord Lieutenant, having, by his letter dated yeſterday, ſignified the commands of his Excellency thereupon:—

The Board acquaint you, in purſuance thereof, that his Lordſhip (or perſons employed by him) is to be permitted, after the period of the contract now exiſting expires, as above mentioned, to receive ſuch Prizage as he may be entitled to under his grant; but that all Duties impoſed ſubſequent to the Act of Charles II. upon Wines imported, are to be charged and levied upon the Prizage Wines.

By Order of the Commiſſioners.

To all the Port Collectors.

A. Mac Lean.

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EXCISE:—RETURN from that Department; viz.

1. Copies of the ORDERS, Inſtructions, and other Documents, received by the Board of EXCISE;—from the Office of the Chief Secretary of the Lord Lieutenant, and from the Commiſſioners of the Treaſury, of IRELAND, reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues of IRELAND;—ſince the 1ſt January 1800.

ORDERS FROM THE OFFICE OF THE CHIEF SECRETARY.

Acknowledged in the Returns.

Dublin Caſtle, 30th September 1801 - -		page 5.	Being ſome of the Letters ſet forth in the preceding pages, 1 to 17.
See Letters dated.	16th October - - -	p. 6.	
	21ſt October - - -	p. 8.	
	and		
	26th November - - -	p. 9.	

ORDERS FROM THE LORDS OF THE TREASURY TO THE BOARD.

Treaſury Chambers, September 4th, 1800.

My Lord and Gentlemen,

I AM directed, by the Lords Commiſſioners of the Treaſury, to refer to you the enclоſed Liſts of the Arrears outſtanding in the diſtricts of Clonmell and Kilkenny at Midſummer laſt, in order that the neceſſary directions may be iſſued to the Collectors to have thoſe Arrears immediately collected.

And I am directed to add, that the Arrears on the ſeveral Collections appear to their Lordſhips, by the Accountant's abſtract of the 23d ult. to be great; and it being neceſſary to have them collected as ſoon as poſſible, their Lordſhips requeſt your attention thereto.

I am, my Lord and Gentlemen,
Your moſt obedient humble Servant,
GEORGE SHEE.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

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Treaſury Chambers, October 31ſt, 1800.

My Lord and Gentlemen,

I addreſſed a letter to you, by order of the Lords Commiſſioners of the Treaſury on the 4th ult. in which were encloſed Liſts of Arrears outſtanding at Midſummer laſt in the diſtricts of Clonmell and Kilkenny, in order that directions might be iſſued that thoſe Arrears ſhould be immediately recovered, as well as all others of a ſimilar nature.

Their Lordſhips, not having received any reply on this head, have directed me to deſire you will ſtate what Proceedings you have taken for the recovery of the ſeveral outſtanding Arrears, and what ſteps the ſeveral Collectors have taken in conſequence.

I have the honour to be,
My Lords and Gentlemen,
Your moſt obedient humble ſervant,
GEORGE SHEE.

To the
Right honourable and honourable
Commiſſioners of Revenue.

Treaſury Chambers, March 10th, 1801.

My Lord and Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to requeſt you will pleaſe to give orders that they may be furniſhed with a Return of the Arrears which have been transferred to the Inſolvent Liſt (as mentioned in your Secretary's Letter, dated the 9th inſtant) ſpecifying the Names of the ſeveral Perſons indebted, and the Amount due by each, as well as the general Amount of the whole.

I have the honor to be, &c. &c.
GEORGE SHEE.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

Treaſury Chambers, 7th May 1801.

My Lord and Gentlemen,

The Lords Commiſſioners of the Treaſury, having obſerved that the Surcharges in the ſeveral diſtricts have riſen to an enormous amount, have commanded me to convey to you their opinion, that it is indiſpenſably neceſſary you ſhould direct your attention to the immediate recovery of the Sums under that head, reporting to me, for their Lordſhips information, your Proceedings for this end.

I have the honor to be, &c. &c.
GEORGE SHEE.

Treaſury Chambers, 22d October 1801.

My Lord and Gentlemen,

As it appears, to the Lords Commiſſioners of the Treaſury, that the Taxes on Hearths, Carriages, Servants, and Windows, have not been collected at ſo early a period as it is expedient they ſhould be in each year, their Lordſhips deſire that you do give directions to your Officers to proceed forthwith in the Collection of ſuch of the ſaid Duties, payable between March 1801 and March 1802, as remain unpaid, in order that the ſame may be paid into the Treaſury before the 25th December next; and that in future the Officers ſhould proceed on ſuch Collection, that the produce may be paid into the Treaſury before the 29th September in each year.

And if, for the purpoſe of effecting ſuch Collection in the manner propoſed, you find any regulation in the Law deficient, or any new regulation neceſſary, you will ſtate the ſame to their Lordſhips forthwith.

I have the honour to be, &c. &c.
G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

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Treaſury Chambers, 31ſt October 1801.

My Lord and Gentlemen,

By a Return made by the Accountant General to the Lords Commiſſioners of the Treaſury, it appears that there are, at this day, ſeveral of the Collectors of the Revenue who have not paſſed their annual Accounts to the 25th March laſt, which is ſtated to ariſe principally from Collectors being permitted to poſtpone their coming to Dublin on the days appointed by the Accountant General.

Their Lordſhips being deſirous to have the Collectors Accounts paſſed in future at a much earlier period than they have heretofore been, and to have them in ſuch a ſtate of readineſs, that no delay may be given to Collectors, or to the making up the Public Accounts,

I am commanded, by their Lordſhips, to deſire your attention—1ſt, To the ſettlement of the Collectors annual Accounts.

2dly, To the quarterly Accounts of Collectors, to have them returned within four weeks after the termination of each quarter.

3dly, To the ſeveral Check Officers, that they may enter on the examination of the quarterly Accounts ſo ſoon as received.

4thly, Not to admit Collectors to poſtpone the paſſing of their annual Accounts.

Their Lordſhips are convinced, that if the ſeveral Officers comply with the above, that it will be the means of obliging the Collectors to account more regularly for the Public Money, and alſo expedite the making up the Public Accounts.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

Treaſury Chambers, 31ſt July 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will ſend me, for their Lordſhips information, a Copy of the Inſtructions iſſued by you to the ſeveral Officers of Exciſe, for their guidance in the performance of their reſpective duties.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of Exciſe.

Treaſury Chambers, 17th September 1802.

My Lords and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will return to me, for their information, a Statement of all Reports made to you by Mr. Daniel Sullivan, on the Paper Duties; as alſo all Petitions or Applications to the Board reſpecting ſaid Duties; together with the Reports of any of the Officers concerned in the Collection thereof, and the Proceedings of the Board thereon, ſince the 1ſt January 1801.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

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Treaſury Chambers, 5th October 1802.

My Lords and Gentlemen,

The Right honourable the Chancellor of the Exchequer, having laid before the Lords Commiſſioners of the Treaſury two Reports, made to him, agreeably to his requeſt, by Mr. Fanning, Inſpector General, reſpecting the Collection of the Stamped Paper and Auction Duties in Dublin;

I am commanded by their Lordſhips to ſend you Copies of ſaid Reports; and deſire that you direct immediate enquiry into the Collection of ſaid Duties, and the conduct of the Officer employed thereon, and to report the reſult to me, for their Lordſhips information, with your Proceedings thereon.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

Treaſury Chambers, 8th October 1802.

My Lords and Gentlemen,

Your letter, of the 7th Auguſt laſt, ſtates, "That, for the more expediting the "paſſing of the Collectors Accounts, that His Excellency had, agreeably to your "repreſentation, appointed two additional Clerks in the Accountant General's "office; and that you had every reaſon to expect and believe, that the delays and "difficulties which have heretofore occurred, in the paſſing of the Collectors Ac- "counts, will be avoided, and that, in future, that the Collectors will be able to paſs "their Accounts by the 25th March in each year, without being obliged to come "to Dublin for that purpoſe; and further ſtating, that you apprehend it will be "neceſſary that an application ſhould be made to the United Parliament, to repeal "that clauſe in the Act of the 14th of Charles II. which directs, that the ſeveral "Collectors do come to Dublin to paſs their Accounts, and ſwear to them annu- "ally before a Baron of the Exchequer."

In anſwer thereto, I am commanded, by the Lords Commiſſioners of the Treaſury, to acquaint you, that, by the Acts of Seſſion 1801 and 1802, the Accounts for Great Britain muſt be preſented to Parliament on the 25th day of March; and, as it is intended that the Public Accounts of Ireland ſhould be laid before Parliament at the ſame period, it becomes neceſſary, in order to prepare the Public Accounts with perfect accuracy, that the Collectors Accounts ſhould be paſſed ſufficiently early to enable the Accountant General to be punctual as to the time of tranſmitting the Public Accounts of his office.

As it therefore becomes indiſpenſable that the Collectors ſhould paſs their Accounts much ſooner than the time mentioned in your letter, you will ſend inſtructions accordingly.

If the clauſe, in the Act of 14th and 15th of Charles II. which directs the Collectors to come to Dublin annually to paſs their Accounts, and ſwear to them before one of the Barons of the Exchequer, is neceſſary to be repealed, their Lordſhips deſire to know what Inſtructions you intend to iſſue, and what Check you propoſe to ſubſtitute, with reſpect to the mode of proceeding, to aſcertain the truth of their Accounts.

I am alſo directed to require from you, for their Lordſhips information, a Liſt of all the Officers in each Port and Diſtrict, whoſe buſineſs it is to certify the authenticity of each of the Collectors quarterly Accounts, with the reſpective duties of the ſeveral Officers in the Collection and Management of the Revenue; ſpecifying alſo, as well the names and deſcriptions of the Deputies, where any ſuch are appointed, as of the Principals in each office.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

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Treaſury Chambers, 12th October 1802.

My Lord and Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will return to me, for their information, a Liſt of the Days appointed by you for the return of monthly Vouchers, and all other Returns made by the Collectors; ſtating the defaulters, if any, ſince the 1ſt January 1801, with the Proceedings of the Board on each caſe reſpectively, and the Dates of ſuch Proceedings.

I have the honour to be, &c. &c.

G. CAVENDISH.

To the
Right honourable and honourable
Commiſſioners of the Revenue.

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2. Copies of the RETURNS, Reports, and Proceedings, upon the foregoing Letters;—ſince the 1ſt of January 1800.

Exciſe Office, Dublin, 8th November 1800.

Sir,

The Commiſſioners of His Majeſty's Revenue have received your letter dated the 31ſt ult. referring them, by deſire of the Lords Commiſſioners of the Treaſury, to a letter, dated the 4th September laſt, from their Lordſhips, in which were encloſed Liſts of Arrears outſtanding at Midſummer laſt, in the diſtricts of Clonmell and Kilkenny, in order that directions might be iſſued to the Collectors to have their Arrears immediately collected, as well as all others of a ſimilar nature. And as their Lordſhips have not received any reply on this head, deſiring that the Commiſſioners ſhould ſtate what Proceedings they have taken for the recovery of the ſeveral outſtanding Arrears, and what ſteps the ſeveral Collectors have taken in conſequence;

The Commiſſioners have directed me to acquaint you, for the information of their Lordſhips, that no anſwer was required by the letter of the 4th September laſt, but that they have not failed in paying the neceſſary attention to this buſineſs. That the Liſt of quarterly Arrears being returnable on the laſt Saturday of the month in which the quarter ends, are, upon receipt thereof, ſent up for examination to an Officer appointed for that purpoſe, who is now in the very act of examining them, and upon whoſe Report it will appear, that Proceedings have been taken for the recovery of the ſeveral outſtanding Arrears, and what ſteps have been taken accordingly, which being a work of much labour, could not have been completed, ſo as to make a Return to the Lords Commiſſioners of the Treaſury, had ſuch a Return been required by the letter of the 4th September.

And I am directed by the Commiſſioners to requeſt, that you will acquaint their Lordſhips that they ſhall receive ſuch Returns as are required, with all expedition; the Board of Revenue being particularly cautious in preventing any delay in ſending anſwers to ſuch letters as are expreſſed to require them.

To
Sir George Shee, Bart.
&c. &c. &c.
Treaſury Chambers.

I have the honour to be,
Sir,
Your moſt obedient humble Servant,
George Waller.

Exciſe Office, Dublin, 9th March 1801.

Sir,

I had the honour, by command of the Commiſſioners of the Revenue, on the 8th of November laſt, in reply to your letter of the 31ſt October preceding, to acquaint you, for the information of the Lords Commiſſioners of the Treaſury, of the ſituation in which the inveſtigation and examination into the Arrears outſtanding in the diſtricts of Clonmell and Kilkenny ſtood; and as the Commiſſioners, from the Returns which have been ſince received, and from the inveſtigation they have made into the buſineſs, have it now in their power to furniſh the information required by your letter of the 31ſt October laſt, they have therefore commanded me to acquaint you, for the information of their Lordſhips, that, with regard to the Arrears outſtanding in theſe diſtricts, chiefly conſiſting of Short Workings and Inſolvencies, there are two ſpecies of Arrears, one of them, which has been determined to be irrecoverable, and the Act of Parliament was amended as to that point; the other is, where the quantity of Strong Waters required by Law to be diſtilled, or of Grain to be malted within the year, and which deficiency the Diſtiller accounted for to the Board by accidents attending the Diſtillery, ſuch as the burſting of Stills, or not being able to procure Malt,

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Malt, in which cafes, the Diſtiller had been allowed to make up the deficiency by working up that quantity in ſurplus work the enſuing year; and Malſters who had not malted the quantity required by Law, but who accounted to the Board for their not being able to do ſo, and had met with ſimilar indulgencies. The Rebellion breaking out in the year 1798, put it out of the power of the Diſtiller or Malſter in that year to make the quantity ſo ſhort worked, and the ſcarcity of Corn in the year 1799 had a ſimilar effect; and they being afterwards prevented from malting or diſtilling by the late proclamations, they could not work, and, in many inſtances, have become inſolvent, and the amount of ſuch have been accordingly ordered to be transferred to the Inſolvent Liſt, and the ſtopping the Diſtillers and Maltſters from working, makes it moſt probable, that none of thoſe Arrears, ariſing from Short Working, will be recoverable.

The Commiſſioners have therefore ordered them to be transferred to the Inſolvent Liſt, that there may not appear a Balance due to the Crown, which, in their opinion, will not be recovered; but they have directed the Collectors, notwithſtanding ſuch transfer, to uſe every endeavour to collect the ſame. The remainder of the Arrears, which are not very conſiderable, and chiefly conſiſting of Quit Rents, orders have been iſſued concerning the ſame, and directions given that they ſhould be immediately levied and brought to charge.

I have the honour to be,
Sir,
Your moſt obedient and moſt humble Servant.
George Waller.

To
Sir George Shee, Bart.
&c. &c. &c.

Exciſe Office, Dublin, 13th March 1801.

Sir,

The Commiſſioners of His Majeſty's Revenue have received your letter of the 10th inſt. repreſenting, that you were directed by the Lords Commiſſioners of the Treaſury, to requeſt, that they ſhould be furniſhed with a Return of the Arrears, which have been transferred to the Inſolvent Liſt (as mentioned in my letter of the 9th inſtant) ſpecifying the Names of the ſeveral perſons indebted, and the Amount due by each, as well as the general Amount of the whole.

Herewith I have the honour to tranſmit to you, for their Lordſhips information, Liſts of the Arrears placed on the Inſolvent Liſt of the diſtricts of Clonmell and Kilkenny, particularly alluded to in your former letters; and I am further to acquaint you, that I ſhall, without loſs of time, tranſmit to you ſimilar Liſts of the Inſolvencies in the other diſtricts, ſo ſoon as the Board's Orders ſhall be iſſued thereon.

I have the honour to be, &c. &c.
George Waller.

To
Sir George Shee, Bart.
&c. &c. &c.
Treaſury Chambers.

Liſts of Inſolvent Arrears for the following Diſtricts, were tranſmitted to Government; viz.

18th March - -	Naas, Waterford, Cavan, and Foxford.
19th March - -	Dublin County and Roſs.
21ſt March - -	Athlone, Limerick, and Wicklow.
31ſt March - -	Drogheda, Mallow, and Baltimore.
22d April - - -	Coleraine, Kinſale, and Youghall.
9th May - - -	Galway.
20th May - - -	Naas.
3d June - - -	Maryboro', Trim and Dundalk.
25th June - - -	Dundalk and Naas.
6th July - - -	Killybeggs.

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Exciſe Office, Dublin, 15th May 1801.

Sir,

The Commiſſioners of the Revenue have received your letter of the 7th inſtant, ſtating, that the Lords Commiſſioners of the Treaſury having obſerved, that the Surcharges in the ſeveral Diſtricts have ariſen to an enormous Amount, it is the opinion of their Lordſhips, that it is indiſpenſably neceſſary the Commiſſioners ſhould direct their attention to the immediate recovery of the Sums under that Head, reporting to you, for their Lordſhips information, the Proceedings for this end.

In anſwer to which, I am directed by the Commiſſioners to acquaint you, that in my letter of the 9th March laſt, I had the honour of explaining to you, for their Lordſhips information, the nature of the ſeveral Arrears and Surcharges that appeared on the face of the Public Accounts, with the ſteps intended to be taken concerning them; to which letter, the Commiſſioners beg their Lordſhips will have reference.

And I am commanded by the Commiſſioners, to ſignify to their Lordſhips, that they have already examined the ſeveral Arrears and Surcharges that appeared in the under-mentioned Diſtricts, viz. Clonmell, Kilkenny, Naas, Waterford, Cavan, Foxford, Dublin County, Roſs, Athlone, Limerick, Wicklow, Drogheda, Mallow, Baltimore, Coleraine, Kinſale, Youghall, and Galway; and have, after the fulleſt inveſtigation, given directions for placing on the Inſolvent Liſt thoſe Arrears, which, from their nature and circumſtances, could not be collected, and as Surcharges for Short Work, which working was prohibited by Law, and ſuch like, the particulars of which I had the honour of tranſmitting to you, from time to time, agreeably to their Lordſhips deſire.

With regard to the other diſtricts, in which Arrears and Surcharges appear to be outſtanding, and ſimilarly circumſtanced with thoſe already decided on, the Board are employed in collecting every information concerning them, and will loſe no time in inveſtigating the ſame, and will give the neceſſary directions for finally ſettling them; and I ſhall have the honour, in like manner, of communicating the reſult to you, for their Lordſhips further information on this ſubject.

I have the honour to be,
Sir,
Your moſt obedient,
And moſt humble Servant,
George Waller.

Sir George Shee Bart.
&c. &c.

Exciſe Office, Dublin, 8th October 1801.

May it pleaſe your Excellency,

We have received, by Your Excellency's command, a letter, dated the 30th ult. from the Right honourable Mr. Secretary Abbot, deſiring us forthwith to take into our conſideration the ſubject of illicit Diſtillation; and to report to Your Excellency, as ſoon as we conveniently can, our opinion upon the methods which it may be moſt convenient to adopt for effectually preventing the ſame.

In obedience thereto, we humbly beg leave to ſtate to Your Excellency, that we have for a length of time eſtabliſhed Regulations, and granted Bounties for the ſeizing of unlicenſed Stills, and have made many eſtabliſhments of parties, and on the recommendations of reſpectable Gentlemen in the country, granted preventive commiſſions to a number of perſons, for the purpoſe of ſuppreſſing and ſeizing private Stills. The Laws have impoſed very heavy fines on the private Diſtiller, and another on the Town Land where the private Still ſhall be found; and we have given repeated Orders to our Officers, in the different parts in the kingdom, in conſequence of which, a great number of Stills have been ſeized, many Diſtilleries have been deſtroyed, and large quantities of Pot Ale ſpilled; every thing that has recurred to us has been done to put a ſtop to the evil; and a few years back, from the few Stills ſeized, the Reports from the Collectors, and the large Revenue then paid by the public Diſtillers, we had reaſon to hope, that, in a very conſiderable degree, we had checked this illicit buſineſs; but ſince public or licenſed Diſtilleries have been

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ſtopped, the private Diſtillers have increaſed to a very great extent; and, as the preſent abundant ſeaſon, when in many places there is no demand for Barley, in others Barley ſells at ſo low a price as 9s. per barrel, we beg leave to ſtate to Your Excellency our firm opinion, that if the prohibition on public Diſtillation ſhall be longer continued, no power or vigilance, that we can deviſe or exerciſe, will be able to contend with the great temptations thereby held out to the private Diſtiller; the immenſe profit of his trade will indemnify him againſt ſome detections, or enable him, by irreſiſtible bribery amongſt the lower order of the Revenue Officers, to evade them. During the late times of ſcarcity, our moſt powerful aſſiſtants to prevent private Diſtilling, were the Gentlemen of the country, induced thereto by their compaſſion for the diſtreſſes of the people, and not being afraid to injure their tenants by withdrawing from them this great market for their grain, becauſe at that time every article of grain was in high demand for the food of the people; but we beg leave to repreſent to Your Excellency, that we are juſtified by experience in not flattering ourſelves with finding that general ſacrifice of private intereſt to public duty, that ſhould induce the landlord now, when he ſees his tenant unable to pay his rent, not to aſſiſt him in procuring that market which private Diſtilleries would afford him.

We further beg leave to ſtate to Your Excellency, that it appears by our books, that, in the year 1797, there were diſtilled by licenſed Diſtillers, for which Duty was paid, 4,783,954 gallons of Spirits, which conſumed 797,325 barrels of Malt. In this more plentiful year, we apprehend no ſyſtem of force or management could prevent that quantity of Corn forcing itſelf into private Diſtillation; it cannot be exported, unleſs (which is improbable) a Foreign demand ſhould produce an adequate price; and from the remote and interior part of the country the expence of carriage would render the export impoſſible to any advantage.

We take the liberty to aſſure Your Excellency, that we have given our beſt inſtructions, cautioned and encouraged all our Officers to be vigilant, and granted bounties; and wherever we have had information of the prevalence of this evil, we have ſent down confidential Officers to ſuppreſs it. We therefore have not any new method to propoſe for effectually preventing illicit Diſtillation, except ſuch as may reſult from the foregoing obſervations; in further confirmation of which, we beg leave to ſubjoin an extract of a letter we this day received from conſiderable dealers in Grain and Spirituous Liquors;

"That thoſe illicit practices being countenanced by ſeveral of the moſt conſiderable landholders, under a miſtaken idea of enabling their tenantry to pay high rents, nothing but an active perſeverance, in thoſe coercive meaſures which have been lately adopted, will be likely to eradicate the evil alluded to."

All which is moſt humbly ſubmitted to Your Excellency,

By Your Excellency's
Moſt obedient,
Humble Servants,
Her^s Langriſhe,
R. Anneſley,
John O. Vandeleur.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

Exciſe Office, Dublin, 27th October 1801.

Honourable Sirs,

I have carefully conſidered the annexed letter of the Right honourable Mr. Abbot, expreſſing the Lord Lieutenant's deſire that you ſhould take into conſideration the expediency of a periodical change of the Surveys and Walks, mentioned in the encloſed Return, and in what manner the ſame may be moſt uſefully directed.

As to the firſt queſtion, namely, "the expediency of a periodical change,"—that I do not conceive would be attended with ſuch beneficial effects as might at firſt view be ſuppoſed; on the contrary, it might prove the cauſe of ſerious evils. It is evident it muſt operate ſeverely with the Officers who have large families, particularly when you conſider their ſmall ſalaries, how frequently they may be removed, the expence they muſt unavoidably incur, and their inability to bear it; all which muſt.

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muſt naturally produce diſcontent, and become a check to their exertions; ſo that I think it may fairly be concluded, that making their employments ſo fluctuating, would create an inducement to fraud, as their means being inadequate to the expence, would probably increaſe the temptation. Again, a ſtrong matter for emulation is withdrawn, becauſe by the change the deſerving Officer will equally ſuffer, and be as much inconvenienced as the guilty. And what object can be anſwered by the removal? If the Officer be active and faithful, why remove him from his ſituation? If fraudulent or inactive, you have at all times the power of diſplacing him. —I know it may be ſaid, that by allowing Officers to remain ſtationary, a greater opportunity is afforded to form improper connexions, and that by frequent removals this opportunity is withdrawn; but I apprehend that this argument will have little force, when it is conſidered what a ſhort ſpace an Officer will require to accompliſh this end, who is inclined to and in the habit of colluſion.—And here it may be worthy of your conſideration to obſerve the nature of the regulations at preſent exiſting; for inſtance, if an Officer is found to be inactive or irregular, &c. in his conduct, you proceed either to his removal, reduction, or diſmiſſal; and therefore this regulation, in my opinion, ſupplies the neceſſity of, and anſwers all the purpoſes of periodical removals.

In conſidering the ſecond queſtion, "in what manner the change may be moſt uſefully directed:"—if Your Honours ſhould be inclined to make an experiment of the meaſure, you will pleaſe to recollect the reaſons which originally induced you to adopt the preſent plan, of confining the attention of Officers, in cities and large towns, to diſtinct branches of Buſineſs, as it appeared obvious, that by this means, they muſt acquire a better knowledge of that over which they were placed, and being limited to that with which they were beſt acquainted, execute the duty with greater facility, and advantage to the Revenue. In proof of which, I beg leave to refer you to your own Orders of the 30th April 1794, and 17th September following, for regulating the Exciſe of the City of Dublin, in which the Buſineſs was ſeparated accordingly, and each branch placed under the direction of diſtinct Officers, as above deſcribed, and as appears in the annexed Return. I am of opinion, that the iſſue of any arrangement which would interfere with the above-mentioned plan, could not prove uſeful; and I conceive, that if the propoſed meaſure be adopted, care ſhould be taken that the change be confined to local ſituation, and not to Buſineſs, ſo that an Officer ſhould not be removed from a branch which he perfectly underſtands, to one that he has little or no knowledge of; as, for example, in the City of Dublin, there are 12 Surveyors and 47 Gaugers, of theſe there are on the Diſtillery Duty 6 Surveyors and 19 Gaugers, moſt of whom are well acquainted with that Buſineſs, many of them totally unacquainted with ſome of the other branches, particularly the new Duties. Now, if one of thoſe Officers were removed from a Diſtillery to a Walk, in which the Buſineſs was quite different, and an Officer of the latter Walk removed to the former, does it not appear evident, that the Revenue would ſuffer as much from the ignorance of thoſe men, as it poſſibly could by fraud or colluſion? Thus I have humbly gone through this ſubject; and, if the experiment is to be made, it only remains that the Inſpectors and Collectors of the ſeveral diſtricts mentioned in the annexed Return, ſhould be ordered to propoſe the changes accordingly, and lay ſchemes of the ſame before you for confirmation.

Submitted by your Honours
Moſt obedient humble Servant,
William M'Loughlin.

Excife Office, Dublin, 31ſt October 1801.

May it pleaſe Your Excellency,

We had the honour of Your Excellency's commands ſignified to us by Mr. Secretary Abbot's letter of the 16th inſtant, encloſing a Return of Surveys and Walks, and deſiring us to take the ſame into our conſideration; and to report to Your Excellency our opinion, upon the expediency of directing a periodical change of the Surveys and Walks therein mentioned, and in what manner the ſame may be moſt uſefully directed.

In obedience thereto, we humbly beg leave to ſtate to Your Excellency, that

we

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we took the ſame immediately into our conſideration, and the better to enable us to form a judgment on the matter you have been pleaſed to refer to us, we have called upon the Examiner of Surveyors and Gaugers Books (one of our moſt able and efficient Officers in the Exciſe Department) for his ſentiments on the ſubject, with which he has furniſhed us accordingly, and which ſo fully correſpond with our own opinion, that we take the liberty of ſubmitting his Report to Your Excellency's conſideration.

A periodical change of the ſtations of the Exciſe Officers, in our humble opinion, would not produce the benefit it might at firſt view ſeem to promiſe, and might be productive of the ſerious evils ſtated in the Examiner's Report; we beg leave to aſſure Your Excellency, that it has been a conſtant practice to remove Officers, who give us the leaſt reaſon to ſuſpect them of ill conduct, or improper connexions; and we humbly preſume to think that that, together with our ordering occaſional and unexpected inſpections by Officers of truſt and abilities (which we frequently do) is more likely to controul the evil conduct of Officers, than periodical changes of ſtation, which, by embarraſſing their circumſtances, and affecting the good as well as the bad, muſt furniſh new temptations and corruption.

We have the honour to be, &c. &c.

H. Langriſhe.
R. Anneſley.
Donoughmore.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

Exciſe Office, Dublin, 27th March 1802.

May it pleaſe Your Excellency,

In obedience to Your Excellency's commands, ſignified to us in the Right honourable Mr. Abbot's letter, of the 14th November laſt, we called upon the Collectors and Surveyors of the under-mentioned Diſtricts, viz.

Dublin City,
Cork City,
Drogheda,
Limerick City,
Waterford,
Wexford Town,

To return ſuch ſchemes of changes of Surveys and Walks, as might be thought neceſſary.

Herewith we have the honour of tranſmitting to Your Excellency the Returns we have received from the before-mentioned Diſtricts, and have given the neceſſary inſtructions for carrying the propoſed arrangements into execution.

We are, with the greateſt Reſpect,
Your Excellency's
Moſt obedient, and
Moſt humble Servants,

H. Langriſhe.
R. Anneſley.
Caſtle Coote.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

Honourable Sirs,

In obedience to Your Honours Orders, requiring to know the ſteps taken for recovery of Crown Rent due of the Rectory of Trevit, in the dioceſe of Meath, I have to inform Your Honours, that in 1797 I iſſued a Writ of Seizure againſt this Rectory, whereupon the then Incumbent propoſed to Your Honours to execute his and his Curate's bond for the Arrear then due, which was £. 114. payable in ſix and twelve months, which propoſal Your Honours accepted, and I prepared the bond accordingly, which was executed in September, in ſaid year; but the condition of

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of which not having been performed within either of the periods limited thereby, I, in 1799, iſſued a levari on ſaid bond, againſt the goods and chattels of the Incumbent, and againſt the body, goods, and chattels of his ſaid Surety, but this Surety having thereupon abſconded, and it being found that the Incumbent had not ſufficient goods or chattels, off which the demand could be levied, the Arrear remains yet unpaid, and I cannot as yet diſcover where his Surety lives.

All which is ſubmitted to Your Honours,

this 26th October 1801.

Samuel Bradſhaw.

Sir,

Having received an Order to prepare and lay before the Right honourable the Commiſſioners of the Revenue, for the information of the Lord Lieutenant, an Account of all Arrears of Quit and Crown Rents, due the 25th of March laſt from Eccleſiaſtical Livings in Ireland; I beg to acquaint you, for the information of their Honours, that the Clerk of the Quit Rents is not able to make ſuch a Return as is required by His Excellency, as, in the firſt place, ſeveral of the Collectors have not paſſed their Accounts to the period mentioned; and, in the ſecond place, if they had, the Clerk of the Quit Rents could only return ſuch Arrears as are inſolvent, and returned ſo on oath; the Collectors are charged by him with all other Rents yearly, whether they recover them or not; therefore, to come at an exact and correct Return, I apprehend the different Collectors ſhould be applied to; if it be only ſuch Arrears as are inſolvent, the Clerk of the Quit Rents, on the Collectors having all paſſed their Accounts, can furniſh.

I have the honour to be, Sir,

Your moſt obedient humble Servant,

William Bowen.

To

Alexander Worthington, Eſq;

&c. &c. &c.

Exciſe Office, Mullingar, 27th October 1801.

Honourable Sirs,

By Your Honours Order of the 21ſt inſtant, I am directed to report the cauſe of ſuffering ſo great an Arrear of Crown Rent to be due out of the Rectory of Trevitt, and to ſtate what ſteps taken for the recovery thereof.

I beg leave humbly to report, that, on my receiving charge of the Collection, in December 1791, five years Arrear of Crown Rent, was due by the late Lord Strangford, the then Incumbent. That on the 5th December 1792, his Lordſhip paid two and a half years Rent; and on the 7th April 1794, he made a further payment of two years, which cleared the Crown Rent to Eaſter 1791, ſince which, no payment has been made; on the 2d July 1795, in conſequence of Lord Strangford's application to Your Honours, I was directed to poſtpone, until after the November following, any Proceedings for the recovery of the Arrear then due. Having made ſeveral fruitleſs applications to his Lordſhip for payment of the ſaid Arrear, I made the proper affidavit for the Solicitor, in order that Proceedings might be had.

On the 2d of April 1798, Your Honours ſent me a bond, executed by Lord Strangford, and his Curate, Mr. Madder, with orders to demand payment; not being able to obtain payment, on the 23d April 1800, I returned the bond to Your Honours, and ſtated the Arrear then due. In ſome months after my returning the bond, the Solicitor ſent an execution to me againſt the property of the Reverend Mr. Madder, deſcribed in the bond as reſiding in the County Meath. The execution I delivered, as directed by the Solicitor, to the Sheriff, whoſe return was, that Mr. Madder did not reſide in the place deſcribed by the bond, and that he could find no property of his in the county.

I know of no further Proceedings for recovery of the foregoing Arrear; the bond, I apprehend, remains with the Solicitor.

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The following was the ARREAR at Michaelmas 1801.

		£.	s.	d.
N° 661.	Rectory of Trevitt, 10¼ years at £. 19. per Annum -	199	10	0
	Collectors receiving Fees at 3s. 4d. per Annum - - -	1	15	0
		£. 201	5	0

All which is humbly ſubmitted by
Your Honours faithful and obedient Servant,
John Swift, Coll^r.

Exciſe Office, Dublin, 14th November 1801.

May it pleaſe Your Excellency,

The Right honourable Mr. Secretary Abbot, having, by his letter dated the 21ſt ult. ſignified to us, that, in conſequence of Your Excellency being informed, that there are above ten years Crown Rent due for the Rectory of Trevitt, in the dioceſe of Meath; Your Excellency deſires that we ſhould report to you the cauſe of ſo great an Arrear being ſuffered to accrue, and what prevented the proper meaſures being taken for enforcing the payment of the ſame.

Alſo, that we ſhould tranſmit to Your Excellency an Account of all Arrears of Quit and Crown Rent, due the 25th March laſt, from Eccleſiaſtical Livings in Ireland.

In obedience to theſe Orders, we beg leave to encloſe the Reports of Mr. Bradſhaw, Solicitor for the King's Rents, and Mr. Swift, Collector of the diſtrict of Trim, explaining the cauſe of the Arrear of the Crown Rent due for the Rectory of Trevitt, and the preſent ſtate of the Proceedings which have been taken for the payment of the ſame, for Your Excellency's information.

We further beg leave to inform Your Excellency, that the ordinary mode of recovering Arrears of Crown Rent due on Church Livings, is by ſequeſtration of the tithes, a proceſs ſo tedious, that the Commiſſioners are ſometimes induced, as the moſt expeditious method for recovering the ſame, to accept ſecurity for payment at ſtated times, the charge ſtill remaining a lien on the Living; and where failure of payment of thoſe Arrears has been reported to us, ſequeſtration has been always reſorted to.

In reſpect to the Account required by Your Excellency, we beg leave to inform Your Excellency, that the Collectors, on paſſing their annual Accounts, being charged by the Clerk of the Quit Rents with the whole of their Quit and Crown Rents (except allowed inſolvencies) whether at the time received or not, there are no documents in his Office to make out the particulars of ſaid Arrears, but we have called upon the ſeveral Collectors where ſuch Livings are ſituated, for the Account required by Your Excellency, which ſhall be tranſmitted without loſs of time.

All which is humbly ſubmitted by
Your Excellency's moſt obedient humble ſervants,
H. Langriſhe.
Donoughmore.
R. Anneſley.

To
His Excellency the Lord Lieutenant,
&c. &c. &c.

Exciſe Office, Dublin, 15th January 1802.

Sir,

I am commanded by the Commiſſioners of Exciſe, to tranſmit to you, to be laid before the Lord Lieutenant, for His Excellency's information, an Account of all Arrears of Quit and Crown Rents due to the 25th of March laſt, from Eccleſiaſtical Livings in Ireland, as required by your letter of the 31ſt of October laſt.

I have the honour to be, Sir,
Your moſt obedient and moſt humble Servant,
James Stoytte.

To the
Right Honourable Charles Abbot,
&c. &c. &c.

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Cuſtom Houſe, 10th November 1801.

My Lord and Gentlemen,

The Duties on Hearths, Carriages, Servants, and Windows, have been hitherto collected to anſwer the periods for which they were impoſed, and alſo to anſwer the period to which our Public Accounts were paſſed for the year, that is, between the 25th March in one year and the 25th March in the ſucceeding year.

Owing to the preſſure of buſineſs in Parliament, occaſioned by the Act of Union, and the temper produced by it in the Seſſion of 1800, the Act to regulate the Collection of the ſeveral Duties was not introduced till late in the Seſſions, it met with ſharp oppoſition, and finally did not receive the Royal Aſſent till Auguſt, after which ſeveral neceſſary papers, &c. were to be prepared, ſo that the Collection could not be proceeded on till late in September, which, with the difficulty in collecting Taxes to be paid in one round ſum in money, in times when ſuch numbers who were ſubject to the Taxes felt the extreme of diſtreſs and difficulty to make out the means of procuring victuals, took up a greater portion of time, and protracted the cloſing of the Accounts of the Collections for the year ended 25th March 1801, by ſeveral Hearth Collectors, beyond the period at which they have been cloſed at before. However, change of times, and not meeting with any delay for want of a regulating Act, has enabled us to make up part of the loſt time; and we have no doubt but that, by the 25th March next, the Buſineſs of our Department will be more forward than it has been at the ſame period in any year within our memory. The ſeveral Officers, ſix excepted, who appear to us to be not ſo well ſuited to their ſituations, have been ordered on duty for the year ending 25th March 1802; ſome have cloſed the Accounts of their Collections, and, on the whole, much of the Duties have been collected, and paid into the ſeveral Exciſe Offices; every exertion is making, and ſhall be made, within the compaſs of our power, to incite the ſeveral Officers in the Collections to have as large a portion of the Duties paid in by the 25th December, as it is poſſible to get collected; but with humble reſpect we ſubmit our inadequacy to point out any mode by which the whole could be collected and paid in by the 25th of December, under the exiſting circumſtances. We beg leave, with great reſpect and deference, to ſubmit, that a part of the Duties impoſed for the year between 25th March 1801 and 25th March 1802, being outſtanding on the 25th December, or on any given day that may be fixed on for cloſing the year's Public Accounts up to, will in nowiſe cloſe or impede the paſſing the Accounts up to ſuch day, neither will there be a Shilling loſs to the Revenue thereby, as whatever may not be included in the Accounts for that year, will be brought into the Accounts of the ſucceeding year. We are humbly of opinion, and we have conſulted and had the opinion of Mr. Solicitor Carr, who we reſpect as much more competent, that the Laws, as they now ſtand, if put into execution, are fully adequate to the due Collection of the ſeveral Duties; there are many extremely irregular and tardy in payment of the ſeveral Duties, and very many of thoſe in ranks of life to induce a Hearth Collector to be cautious in diſtraining, or even putting it on the Law to enforce payment. We are of opinion, however, that a determination ſtrictly to adhere to not to reduce any penalty upon a conviction or information for Non-payment of Duties; a falſe or ſhort Return, Non-regiſtry of a Carriage, or neglect in a Coach-maker to make return of the ſale and delivery of a Carriage, unleſs where fraud or connivance could be brought home againſt the proſecuting Officer; and that this determination, and an abſtract of the ſeveral penal Statutes, were publiſhed in ſeveral papers, through the kingdom, it would do more towards the expeditious and full Collection of the Duties than any other ſtep we could deviſe. We are of opinion, that from the 25th March next, the preſent eſtabliſhment might be ſo regulated, that the ſeveral Duties of the year could be collected and paid in by the 25th December in each year, but to have them ſo cloſed by the 29th of September; the commencement of the year ſhould be put back, or an addition made in the eſtabliſhment at a conſequent additional expence; and it is ſuppoſed that where, by taking off from the walk of an Officer, equal to the full Collection of his walk, within the time heretofore

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fore allowed him, his emoluments ſhould be decreaſed, that naturally he would look to compenſation.

Which is ſubmitted by,
My Lord and Gentlemen,
Your obedient humble Servants,
Edward Winde, Aſs^t Examiner.
Thomas Wray, Inſp^r General.

To
The Right honourable
The Chief Commiſſioners,
&c. &c. &c.

Exciſe Office Dublin, 17th November 1801

Sir,

The Commiſſioners of His Majeſty's Revenue have received your letter of the 22d ult. ſignifying the deſire of the Lords Commiſſioners of the Treaſury, that, as it appears to them the Taxes on Hearths, Carriages, Servants, and Windows, have not been collected at ſo early a period as it is expedient they ſhould be, and that orders ſhould be given to the Officers to proceed forthwith in the Collection of the ſaid Duties, payable between March 1801 and March 1802, as remain unpaid, in order that the ſame may be paid into the Treaſury before the 25th December next; and that, in future, the Officers ſhould be directed to proceed on ſuch Collection, that the produce may be paid into the Treaſury before the 29th of September in each year; and alſo, that if, for the purpoſe of effecting ſuch Collection in the manner propoſed, any regulation in the law be found deficient, or any new regulation neceſſary, the ſame to be ſtated to their Lordſhips forthwith.

I am directed by the Board to acquaint you, that they had ſome time ago taken into conſideration the ſtate of the Hearth Money Department, and have now, in order to carry the intention of their Lordſhips into as effectual execution as poſſible, made every enquiry on the ſubject, in order to obtain the beſt and fulleſt information, which they have maturely conſidered; and I am commanded to acquaint you, for the information of their Lordſhips, that it appears, in the firſt place, that the Duties on Hearths, Carriages, Servants, and Windows, have been hitherto collected to anſwer the periods for which they were impoſed, and alſo to anſwer the periods to which the Public Accounts were paſſed for the year, viz. between the 25th March in one year and 25th March in the ſucceeding year.

With reſpect to the Act of the Seſſion of 1800, to regulate the Collection of the above Duties, it appears, that owing to the preſſure of buſineſs in Parliament, occaſioned by the Act of Union and other weighty matters, the ſame was not introduced until very late in the Seſſion, and did not receive the Royal Aſſent until Auguſt. If to this be added the difficulty of collecting the ſaid Taxes, ariſing from the diſpoſition prevalent among the people at large, and even among ſome of higher rank, to evade or refuſe payment thereof; and alſo the real preſſure felt by the lower orders from the diſtreſs of the times, the Board are of opinion that the delay in collecting the ſaid Taxes beyond the period proper or expedient, is not imputable to want of attention or zeal in the Officers, but to cauſes in themſelves unavoidable. They have, at the ſame time, the ſatisfaction to be enabled to ſtate, that from the favourable change in public affairs, they have no reaſon to doubt, but that, by the 25th March next, the Buſineſs of this Department will be more forward than it has uſually been; and their Lordſhips may be aſſured, that every exertion in the power of the Commiſſioners ſhall be made, to oblige the ſeveral Officers in the Collections to have as large a portion of the Duties paid in by the 25th December as it is poſſible to get collected; but they are of opinion, that it would not be poſſible to have the whole collected and paid in by the 25th December next, under the exiſting circumſtances, a point however of the leaſt material conſequence, ſince, although part of the Duties impoſed for the year, between 25th March 1801 and 25th March 1802, ſhould be outſtanding on 25th December, or on any given day, no impediment will then ariſe to the paſſing the Public Accounts, as whatever may not, from unavoidable circumſtances, be included in the Accounts for that year, will aſſuredly be brought into thoſe for the ſucceeding year, without any loſs whatever to the Revenue. But the Board, on the conſideration of this ſubject, have given Orders to have the Hearth Money eſtabliſhment ſo regulated in future, that the ſeveral Duties may be collected and paid in

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in by the 25th December in each year. With reſpect to payment of the produce of theſe Taxes into the Treaſury before the 29th September in each year, it appears to be nearly impracticable, in as much as to effect the ſame, the commencement of the year muſt be put back, or an addition made on the eſtabliſhment at a very conſiderable expence.

It remains only to requeſt you will be pleaſed to inform their Lordſhips, that the Board do not perceive a neceſſity for any new Law, or alteration in the preſent Laws, for the Collection of the Duties in queſtion, the Laws, as they now ſtand, being fully adequate, if they be put into execution, to the due Collection thereof.

I have the honour to be, &c. &c.

George Waller.

To the
Honourable George Cavendiſh,
&c. &c. &c.

Exciſe Office, Dublin, 6th Nov. 1801.

Sir,

The Lords Commiſſioners of His Majeſty's Treaſury, having by their Secretary's letter of the 31ſt ult. ſignified to the Board, that by a Return made by the Accountant General to their Lordſhips, it appears that there were at that day ſeveral of the Collectors of Revenue who have not paſſed their annual Accounts to the 25th March laſt; which is ſtated to ariſe principally from Collectors being permitted to poſtpone their coming to Dublin on the day appointed by the Accountant General.

And their Lordſhips, being deſirous to have the Collectors Accounts paſſed in future at a much earlier period than they have heretofore been, and to have them in ſuch a ſtate of readineſs, that no delay may be given to the Collectors, or to the making up the Public Accounts, have ſignified their commands thereupon to the Board, in order to carry the ſame into full execution accordingly.

The Board direct that your quarterly Accounts be returned within four weeks after the termination of each quarter; and they have given Orders to the ſeveral Check Officers, to enter on the examination of the quarterly Accounts of the Collectors ſo ſoon as received; and you are to take eſpecial care, that your quarterly Accounts be accompanied with all the proper Documents and Vouchers, ſo as to prevent the poſſibility of any delay or difficulty ariſing in their examinations.

I am alſo directed to inform you, that the Board will not in future admit any Collector to poſtpone the paſſing of his annual Accounts beyond the day that ſhall be appointed for that purpoſe.

A. Worthington.

Solicitor of Quit, &c. Rents. 26th November 1801.

Sir,

The Right honourable Mr. Secretary Abbot, having this day ſignified the deſire of His Excellency the Lord Lieutenant, that the Board do immediately conſult their Counſel and His Majeſty's Attorney General (if neceſſary) upon ſuch meaſures as ſhould be adopted for the recovery of the Arrears of Quit Rent now outſtanding, it appearing to His Excellency, upon conſidering the Board's Report of the 14th inſtant, and the papers therein, reſpecting the Arrears of Quit Rent due for the Rectory of Trevitt, and other Eccleſiaſtical Livings in Ireland, that ſome more effectual mode for collecting the Quit Rents than that at preſent in uſe ſhould be adopted; as alſo for a more regular, effectual, and equitable mode of collecting the Quit Rents, and for preventing an accumulation of Arrears in future; and that, when the Board ſhall have obtained their opinion and advice upon this ſubject, they do report the ſame for His Excellency's information.

The Board direct that you do take the opinion of their Counſel, and that of His Majeſty's Attorney General (if neceſſary) on the ſubject accordingly.

George Waller.

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Honourable Sirs,

I have long ſince laid Caſes before Your Honours Counſel, in obedience to your Order of the 26th November 1801, founded on an Order of Government of that date, relative to a better mode of proceeding againſt Eccleſiaſtical and other Livings, for recovery of His Majeſty's Rents; but I have not as yet got their opinion; however, nothing effectual can be now done until next term, when I hope to have ſuch opinions, and ſhall act accordingly.

In the mean time, I beg leave to inform Your Honours, that the preſent mode of proceeding, in ſuch caſes, has been pointed out and recommended by the firſt lawyers living in the times of Meſſrs. Howard and Carr.

26th September 1804. *Samuel Bradſhaw.*

Exciſe Office, Dublin, 25th September 1802.

Sir,

I am directed, by the Commiſſioners of Exciſe, to tranſmit to you, for the information of the Lords Commiſſioners of the Treaſury, Copies of the Inſtructions iſſued by the Board to the ſeveral Officers of Exciſe, for their guidance in the performance of their reſpective duties, as required by your letter of the 31ſt July laſt.

I have the honour to be, Sir,
Your moſt obedient Servant,
A. Worthington.

Honourable George Cavendiſh,
&c. &c. &c.
Dublin Caſtle.

Exciſe Office, Dublin, 25th September 1802.

Sir,

I am directed, by the Commiſſioners of Exciſe, to tranſmit to you, for the information of the Lords Commiſſioners of the Treaſury, a Statement of all Reports made to the Board by Mr. Daniel Sullivan, on the Paper Duties; as alſo all Petitions or Applications to the Board reſpecting ſaid Duties, together with the Reports of any of the Officers concerned in the Collection thereof, and the Proceedings of the Board thereon, ſince the 1ſt of January 1801, as required by your letter of the 17th inſtant.

I have the honour to be, Sir,
Your moſt obedient Servant,
A. Worthington.

Honourable G. Cavendiſh,
&c. &c. &c.
Treaſury.

Exciſe Office, Dublin, 11th October 1802.

Sir,

The Commiſſioners of Exciſe have received your letter of the 5th inſtant, incloſing Copies of Reports, by command of my Lords Commiſſioners of the Treaſury, made to the Right honourable the Chancellor of the Exchequer, reſpecting the Collection of the Duties on Paper Hangings and Auctions; and their Lordſhips having directed that immediate enquiry be made into the Collection of the ſaid Duties, and the conduct of the Officers employed thereon, and to report the reſult to you, for their Lordſhips information, with the Proceedings of the Commiſſioners thereon;

I am commanded to acquaint you, for the information of their Lordſhips, that ſome time ago, conceiving that this Buſineſs required attention and conſideration, the Commiſſioners directed Mr. Croker, Surveyor General, to make a minute and particular enquiry into the ſame; in conſequence thereof, Mr. Croker did proceed, and made ſome advancement therein; but the illneſs of one of the perſons whom it was neceſſary to examine, cauſed the enquiry to be ſuſpended. That lately, thinking it indiſpenſably neceſſary, from information laid before the Commiſſioners, to make an inſpection into this Buſineſs, they directed Mr. Fanning to proceed thereon;

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thereon; and he having on the 4th inſtant laid before the Commiſſioners his Report, they immediately, on conſideration thereof, ſuſpended James Walſh the Surveyor; and ordered Richard Starr into charge of the Survey, and Thomas Gill and Æneas Coffey, two Gaugers to aſſiſt him; and have iſſued Orders to Mr. Starr to report the State of the ſaid Survey as ſoon as he ſhall have ſufficient time ſo to do.

When the Commiſſioners ſhall receive his Report, they will proceed to further inveſtigation and conſideration of the whole of the ſubject, and extend ſuch Orders thereon as they conceive will be moſt conducive to the intereſt of theſe branches of the Revenue, and tranſmit to you the reſult for their Lordſhips information.

At the ſame time I am commanded to acquaint you, that the Commiſſioners have had it under conſideration, as to the expediency of dividing the Auction from that of the Paper Hanging Buſineſs, and to put the former under the ſuperintendence of a Surveyor; and they only wait for further information on this ſubject to enter upon the buſineſs, and to adopt ſuch arrangements and regulations as will tend to the better Collection of thoſe Duties in future.

I have the honour to be, Sir,
Your moſt obedient humble Servant,
A. Worthington.

Right honourable Geo. Cavendiſh,
&c. &c.
Treaſury.

Cuſtom Houſe, Dublin, 30th October 1802.

My Lords and Gentlemen,

In obedience to your Order of the 11th inſtant, directing us to call on Richard Starr, as ſoon as he ſhall have had ſufficient time to examine fully into the ſtate of the Paper Survey; we beg leave to encloſe his Report, which we think entitles him to credit for the ſervices therein ſtated.

With reſpect to the other part of ſaid Order, calling on us to account for ſuffering neglects in this Department, we beg leave to aſſure the Board, we never heard of any ſuch before; and that we will, in future, pay every attention in our power to this and the Auction Buſineſs, regulations for which we are preparing to lay before the Board with all expedition.

We have the honour to be, &c. &c.

J. Bourke Fitzſimons,
Nich^s Fanning, Inſp^rs Genl.

Gentlemen,

In obedience to the Honourable Board's Orders on the 8th inſtant, I took charge of the Paper Survey, and viſited the manufactory of James Dunn, in South Great Genges-ſtreet; where, on examination of his ſtock, I found Twenty-three Dozen of Paper coloured, the greater part of which had not been ſtamped with the firſt Account Stamp; and the whole only frame-marked at one end; which I ſeized.

On the 9th inſtant, I viſited the manufactory of John Stephenſon, in Little Ship-ſtreet; and, on examination of his ſtock, I found Two Dozen of Paper, coloured in a ſimilar ſtate; which I ſeized.

The 11th inſtant, on viſiting the manufactory of Daniel Hoey, of Britain-ſtreet; and on examination of his ſtock, I found Three Dozen of Paper, coloured, without being frame-marked; which I likewiſe ſeized.

On the 13th and 14th inſt. I viſited the manufactory of Samuel Smyth and Co. one in Naſſau-ſtreet, the other in Jervis-lane; on the examination of the ſtocks at thoſe places, I found Five Dozen of coloured Paper, having no Frame Mark; which I likewiſe ſeized.

On the 15th inſt. I viſited the manufactory of Thomas Tully, in Henry-ſtreet; on examination of whoſe ſtock, I found Five Dozen of coloured Paper, without being frame-marked; which I ſeized.

On

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On the 19th inſt. I examined the ſtock of James Browne, of High-ſtreet, where I found Five Dozen of coloured Paper, without being Frame-marked; which I alſo ſeized.

And on the ſame day, I examined the manufactory of John Rounds, in Bride-ſtreet, where I found Fourteen Dozen of coloured Paper, concealed, having no Stamp whatever; which I ſeized.

The 23d, on examining the ſtock of Robert Dyas, in Henry-ſtreet, I found Four Sheets of Paper, coloured, having no Stamp whatſoever; which I ſeized.

I beg leave to obſerve, that the before-mentioned perſons have incurred a penalty of £. 10. for every piece of Paper found in the ſituation above deſcribed, and Rounds has incurred a penalty of £. 100. for the concealment.

On counting over the ſtocks of ſeveral manufacturers, and comparing them with thoſe kept by the Officers, I found a decreaſe of 21,747 Square Yards, which I brought to charge; and I will, with all poſſible diſpatch, count the remaining ſtocks, and bring to charge ſuch Paper as may be miſſing.

Produce of this Survey for October month 1802 - - -	£. 169	16	7½
Produce for October month 1801 - - - - - - - - -	64	16	11
Riſe this month - - - -	£. 104	19	8½

To the Auction Department I have alſo been as attentive as I could, which I hope will appear from the riſe this month, amounting to £. 200. and upwards.

I beg leave to acquaint you, that I have received every aſſiſtance from Thomas Gill and Aeneas Coffry, Gaugers, in the performance of this duty.

I am, Gentlemen,

30th October 1802. Your moſt obedient Servant,

Richard Starr,

Surveyor in charge of the Paper Duty.

To Meſſrs. Fanning and Fitzſimons,
Inſp^rs Genl.

Dublin, Cuſtom Houſe, 25th January 1803.

My Lords and Gentlemen,

We have the honour to inform the Board, that, in obedience to their Order, we have diligently enquired into the mode of collecting the Duties on Auctions and Paper Hangings. We have ſeverally inſpected, and the Officers under us have made many detections, notwithſtanding which, we cannot but obſerve that the mode at preſent is ſuch as muſt always admit of great frauds.

While in poſſeſſion of the manufacturer, the Paper is always protected by having the Firſt Account and Frame Mark put on, which Marks yield no Duty whatever; it will therefore appear, with what facility he can diſpoſe of his ſtock without Payment of Exciſe. In fact there is now no check on him. He may employ as many Tables as he pleaſes. He is entitled, without fee or reward, to have all the Paper in his poſſeſſion "Frame and Firſt Account" marked, and he is not even obliged to provide the *Marking Ink*, which *Marks* prevent the Paper from being ſeized, and, as before mentioned, yield no Revenue. The only poſſible way at *preſent* pointed out is, to take an *Account of his Stock*, and if he has any exceeding or decreaſe, he is ſubject to be only charged the Duty, and not *even that*, unleſs the Paper be *ſtained*; but hitherto it has been found a very ineffectual mode of correcting the abuſes, and has only proved one thing to a demonſtration, which is, that there are either *counterfeit Stamps* in uſe, or Stamps which have *been loſt*, which will fully appear by Mr. Starr's letter which accompanies this Report.

In order to remedy theſe defects, and to make this duty a productive one, we humbly ſubmit the following Regulation.

1ſt. That every manufacturer of Paper Hangings ſhould pay *Six Pounds ſterling* a year for *every Table* he will make uſe of.

2d.

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2d. That all Paper, in what ſtate ſoever, which is found in the poſſeſſion of any manufacturer, ſhould, in the firſt inſtance, be charged with Duty.

3d. That all the preſent Stamps ſhould be immediately cancelled, and in place of them, *one new Stamp only uſed*, namely, *the Duty charged*; and that this Stamp ſhould be put on, *not as heretofore*, but on every *Sheet*, and of courſe the Exciſe immediately returned; and that every manufacturer ſhould *aſſiſt* the Officer *in marking*, and *provide* the ink.

4th. That all the preſent Duties, ſubject to theſe Regulations and the additional Duty on the Tables, ſhould be, as ſoon as poſſible, enforced.

5th. That previous to any manufacturer's receiving Paper, he ſhould give 24 hours notice to the Surveyor and Gauger; and that any found without ſuch notice, ſhould be ſubject to forfeiture.

As to the Auctions, they are ſo many and ſo various, much caution is neceſſary to be reſorted to, ſo great a field has the Auctioneer for defrauding the crown, that we humbly conceive nothing we can ſuggeſt will be conſidered too coercive.

We recommend that, previous to any Auctioneers taking out a Licenſe, he ſhould make oath, that he will not attend at any Auction where the Duty will not be paid; and we think that in great cities, where there are Weſt India produce particularly imported, he ſhould pay £. 50. a year licenſe, and in other towns £. 20.

We ſubmit alſo, that where an Auctioneer is found ſelling without being licenſed, the property ſhould be ſubject to forfeiture; and that every Gauger ſhould be vigilant in diſcovering Auctions, in order to compare them with the Notices in the Collector's office, and make regular entry thereof in his book.

That every Auctioneer ſhould be compelled to return an Account vouched *on oath* before the *Inſpectors General in Dublin*, and the *Surveyors* in the country, to the Collector, ſpecifying the number and kind of all goods ſold; and that this Account ſhould alſo be certified under the hand-writing of the owner of the Sale.

We beg alſo to recommend, that as under the preſent Act Auctioneers are at liberty, under certain circumſtances, to ſell without any licence at all, this, we humbly conceive, ſhould be expunged from the Acts altogether; and that theſe Regulations, together with the Act now in force, ſhould be immediately enforced.

This Report we have made from every information we could procure, from thoſe moſt converſant in the Buſineſs alluded to, together with what knowledge we have acquired ourſelves.

Moſt humbly ſubmitted by
Your moſt obedient Servants,
J. Bourke Fitzſimons,
Nich^s Fanning,
Inſp^rs Genl.

My Lords and Gentlemen,

In obedience to your Order of the 1ſt inſtant, reſpecting the Paper-ſtainers and Auction Duties, from different enquiries from people in that trade, and others who know a great deal of that branch of Buſineſs,

I humbly beg leave to obſerve, that any Stamp whatſoever cannot be a check on the Paper-ſtainers, without the Surveyor or Gauger writing their Name, Date, and Number on each Roll of Paper which contains a dozen yards.

The reaſon I mention the Stamps to be no check, without the Officers writing their Name, Date, and Number, the Paper-ſtainers, in general, cut their own Prints, and any man that can cut a good Print, can, *if inclined*, cut a Stamp to anſwer his purpoſe, if they were changed every day in the week; at the ſame time to take care to enter all in their book, a copy of which they ſhould ſend the Collector weekly; therefore, if contrary Numbers be found in the poſſeſſion of any manufacturer than what was charged, all ſuch ſhould be forfeited to the Crown, with a fine in proportion to ſuch fraud.

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If any manufacturer ſhould want to purchaſe ſtained Paper from any other perſon in the trade, he ſhould give 24 hours notice to the Surveyor or Gauger, to come and mark and date the ſame, otherwiſe the manufacturer would have it in his power to ſay all the Paper in his poſſeſſion was bought from other people in the trade.

Reſpecting the Licenſes on Paper-ſtainers Working Tables, I would beg leave to recommend, that every manufacturerer, who works but One Table, ſhould pay £. 10. per annum; and any manufacturer working Two Tables to pay £. 15. per annum; and all Tables employed above that number to pay £. 5. each.

The reaſon I give for this, is, a number of Tables, which are now working, would be taken down, and two ſets of men might be put to work at one Table; at the ſame time, the ſize of the Tables ſhould be mentioned in the Act of Parliament. The preſent Tables uſed are ſix feet in length and two feet in breadth.

As to the Auctions, with reſpect to ſo heavy a Licenſe on Auctioneers,

I humbly beg leave to obſerve, that it would be very dangerous to Public Credit, as there is nothing more common than manufacturers and ſhopkeepers, when ſhort of money to pay bills, being obliged to ſend part of their goods to Auction to raiſe money, though at the ſame time having a large property in ſtock; and if the owner of ſuch goods ſent ſhould be compelled to make Returns, I conceive it would be very injurious to trade.

From different enquiries I have made, I find that ſome of the Auctioneers would wiſh to have the Licenſe as high as £. 100. a year, for the purpoſe of monopoly.

I humbly am of opinion, that if all Auctioneers, in cities or large towns, ſhould pay £. 10. per annum licenſe, and in counties £. 5. per annum, would produce more Revenue to the Crown than if higher, as there would be twenty to one more licenſed than if it were £. 50.; at the ſame time, no Auctioneer ſhould obtain a Licence without finding two ſureties, to be approved of by the Collector, to ſecure the Duties on all goods ſold.

As to further affidavits to be made by Auctioneers, I cannot conceive they could be made ſtronger than the preſent Act, which will appear by the annexed.

I am,
My Lords and Gentlemen,
Your very humble Servant,
Daniel Sullivan,
Inſpector Paper Mills.

9th Feb. 1803.

Exciſe Office, Dublin, 11th February 1803.

Sir,

The Board direct, that you do aſcertain, as ſoon as may properly be, the mode in which the Auction Duty is collected within the diſtrict of Dublin; and they have directed the Collectors of Dublin City and Dublin County to produce, at your deſire, all Books and Papers relative to that Buſineſs, and to give you every verbal information in their power on the ſubject; and the Officers of the Paper Survey, to which the Auction Duty is attached, do enter in a book, in your Office, their daily Auction tranſactions, and to anſwer, as far as comes within their knowledge, all queſtions put to them by you.

And they alſo direct, when you ſhall have completed this inveſtigation, to report the reſult ſpecially to the Board, with your opinion, as to any alteration which may appear neceſſary for the better Collection of the Auction Duty within this diſtrict, but you are to report, at all events, at the cloſe of the preſent quarter; and they have directed the Collector of Dublin Exciſe, to ſend all Auction notices and other Auction documents, which ſhall from this day be delivered to his Office for your inveſtigation and check, immediately after receiving the ſame, which Documents, where they are neceſſary for the aſcertainment and payment of the Duty, are to be returned by you to the Collector's Office, within the time limited by Law for ſuch payment.

By Order of the Commiſſioners.
George Waller.

To Mr. Digges,
Exam' Surveyors Diaries.

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Cuſtom Houſe, Dublin, 20th April 1803.

Honourable Sirs,

In obedience to your Order of the 11th of February laſt, I have carefully examined into the manner in which the Duty on Auctions is aſcertained and collected in this diſtrict; and the reſult of my inveſtigation is a conviction, that the full legal Duties have not been paid in, from the commencement of the Tax in 1797 to the preſent day.

The reaſons for this failure can only be drawn from the mode in which the Auction branch of Revenue has been executed in the Collector's office, and which I ſhall now report to Your Honours as ſhortly and as ſimply as poſſible.

The Law requires,—

1ſt, A Notice of each Sale, two days at leaſt before the Sale begins.
2dly, A Catalogue of each Article intended to be ſold at ſuch Sale.
3dly, A Declaration on oath, within 28 days, ſetting forth, whether or not ſuch ſale was held; And,
4thly, A particular Account of every Article ſold at ſuch Sale, the Price of each Article, and the total Amount of the whole.

The Notice is the preparation for check.

The Catalogue forms the check over the Auctioneer.

The Declaration enforces the regular Payment of the Duty; and the particular Account is meant to enable the King's Officer to aſcertain the claſs of Duty, and the true Revenue produce of each Sale.

In the Collector's Office I found the Notices illegally ſerved, and therefore the check was loſt; there was a book for their entry, but thoſe Entries were made ſometimes by the Collector's Clerk, ſometimes by the Auctioneers themſelves, but moſt generally by their Clerks, and therefore there could be no dependence upon the accuracy of the Entries.

As for Catalogues, it does not appear that the Auctioneers have been in the habit of returning them, and therefore the Sales have paſſed without any check whatever.

The Declaration has never been enforced, and the conſequence has been, that inſtead of monthly payments of the Duty, as required by Law, there are many inſtances where the Duties have not been ſent in till they were 3, 4, and even 5 months due.

The particular Account, ſo ſpecially required by the Law, is not generally returned according to the letter or ſpirit of the Act, it is often ſent in and paſſed without aſcertaining the articles ſold, or the price of each article; and in every inſtance which has come before me, and they are very numerous, the Duty appears to be claſſed and aſcertained, not by the Collector, but by the Auctioneer himſelf; the very oath required by Law to the Account is, I preſume, adminiſtered verbally, for it in no one inſtance appears as a written document on the Account, under the ſignature of the Auctioneer or his known Clerk.

The above is the manner in which the Auction Duty of this diſtrict has been conducted; Your Honours will judge whether this inattention to the wholeſome proviſions of the Act muſt not have operated extremely to the injury of His Majeſty's Revenue.

As the view of the preſent ſyſtem ſeems to have originated, and to have been continued, in the Collector's Office, I think it proper to corroborate the fact, by pointing out, and by affixing, for Your Honours inſpection, certain Auction Documents, which (I ſubmit) incontrovertibly prove the omiſſions I have enumerated.

1ſt, I refer Your Honours to the book in the Collector's Office, in which Auction Notices have been entered. Your Honours will find, upon examination, that thoſe Entries are (previous to the 25th of March laſt, when the late informations began to operate) generally illegal. As for the Notices themſelves, I might lay 100 inſtances before Your Honours to prove, that the Auctioneers were in the habit of delivering them illegally, ſome a day before the ſale, ſome on the day of ſale, and ſome even after the ſale had been held.

2dly, The Catalogues have been, but in a very few inſtances, delivered before the late informations were filed.

3dly,

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3dly, As for Declarations, fo eſſential to the regular payment of the Duties, they have not been enforced, nor does the idea of their neceſſity ſeem to obtain. Since the 15th of February, there remain 63 Sales ſtill undeclared, or unaccounted for, which ought, by Law, to have been declared or accounted for before the 16th inſtant.

4thly, The annexed Documents, marked A. B. C. D. E. F. G. and H. are what are returned and paſſed by the Collector, as particular Accounts of ſale. Your Honours will find, upon examination, that A. is the general Account of two ſales, which took place in November, which were payable in December, and which were not returned or paid before the 22d of March laſt, being four months after the period preſcribed by the Law. Upon examination of B. Your Honours will find that it was payable in December, and that it was not returned or paid till the 12th of March, being four months after the period preſcribed by the Law. Upon examination of C. Your Honours will find that it is a Statement of Duty only, without ſpecifying a ſingle article from whence that Duty was drawn. Upon examination of D. Your Honours will find a general Account, but not one particular article from whence the Duty was ſtruck. Upon examination of E. Your Honours will find the payment a month too late, and that the Account does not even ſpecify by whom the Return was made. Upon examination of F. Your Honours will find that it is a mixed Account, ſome of it payable in November, ſome in December, and ſome in January laſt, and that the Payments were not made till 3, 4, and 5 months after the legal time. Upon examination of G. and H. Your Honours will find they were payable in December laſt, and that they were not paid till 4 months after the legal time.

It is to be obſerved, that an Auction Voucher is, by regulation, returnable to the Examiner of Exciſe. I ſubmit that this Voucher is meant, and ſhould act, as a check on the Amount of Duty received by the Collector; but by the exiſting mode of making out the Auction Voucher, it is no check whatever, for it is taken ſolely and entirely from the Receipt Book in the Collector's office; it is ſimply a Voucher of what the Collector himſelf ſtates to have been received in the month; he is himſelf the reporter of the Amount, and therefore the Voucher operates as no check whatever againſt him.

The latter part of Your Honours Order directs me to report my opinion as to any alteration which may appear neceſſary for the better Collection of the Auction Duty within this diſtrict; as the Buſineſs is ſomewhat complicated, and as the period from the date of your Order is but ſhort, I ſhall (with your Honours permiſſion) defer that part of my Report till the end of the preſent quarter, when the arrangements I have formed, and on which I am now acting, will have arrived at further maturity; in the mean time allow me to obſerve, that the checks I have eſtabliſhed are operating towards the fulfilment of the Law, and that the Auctioneers, in conſequence of informations which have been filed againſt them, are becoming ſenſible of their neglects, and have latterly delivered their Notices of Sale according to the proviſions of the Statute.

I am, honourable Sirs,

Your moſt obedient and moſt humble ſervant,

W. D. Digges.

Cuſtom Houſe, 11th October 1803.

Honourable Sirs,

On the 20th of April laſt, I had the honour to report the manner in which the Auction Duty has been collected in this diſtrict; and I am now, in continuation and in obedience to your Order, to ſtate "the alterations which appear neceſſary for the better Collection of that import."

By my former Report, Your Honours perceive that the proviſions of the Law, relative to Auctions, have been much neglected; it appears to me, that the Collector's office, having a multiplicity of other Revenue Buſineſs to execute, cannot give that

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that careful attention to the Auction Duty, which is abſolutely neceſſary for its fair Collection; I am therefore moſt reſpectfully of opinion, the Buſineſs ſhould be withdrawn from the Collector's office, and placed under the care of another Officer; that to him ſhould be attached two ſubordinate Officers, permanent and active; that at his office (which might properly be named the Auction Office) all Auction Licenſes ſhould be regiſtered and counterſigned, and all Notices, Catalogues, Declarations, and Accounts, and every Auction document, required by the Law, ſhould be delivered; that under his direction the two Officers ſhould check the Sales; that he ſhould, without haraſſing the trade by a too rigid adherence to the letter, enforce obedience to the Law; that he ſhould claſs and aſcertain the Amount of the Duties; that, on the delivery of the Accounts by the Auctioneers, he ſhould certify to the Collector the Amount of Duty on each Sale; that from thoſe certificates the Collector ſhould receive and give acquittances for the Amount; and that from the Account-book in the Auction office, the proper Officer ſhould return, to the Examinator of Exciſe, a monthly Voucher of the Duty, certified to the Collector.

By the regiſtry of the Licenſes, the Officer would be able to puniſh thoſe, who, by ſelling without licenſe, defraud His Majeſty of a double Duty, viz. the Duty on the Licenſe and the Duty on the Sales; by the Notices and Catalogues being delivered at his office he would have a timely opportunity of checking the Sales, and compelling a true Return of the articles ſold; by the Accounts being furniſhed to him, he would be enabled to claſs, and preciſely to aſcertain the true Amount of the Duties; and the Voucher of the Examinator of Exciſe would act as a check on the Collector for the Duty he received.

There are minor points, which, if Your Honours are pleaſed to adopt the alterations propoſed, will come properly under the head of Regulation, ſuch as the Books neceſſary to be kept in the Auction office, Forms of Affidavits on Declarations, Accounts of Sales, Sales free of Duty, &c. &c. &c. thoſe Forms (eſſential, nay abſolutely neceſſary to give effect to the ſyſtem) I have drawn out, and ſhall, on your Order, lay them before Your Honours.

Allow me to ſtep a little out of the direct line of this Report, and ſtate, that I have reaſon to believe, there is much Duty loſt to the Crown on ſales of goods woven in Ireland, and alſo on ſecond ſales of goods, imported from the Britiſh Colonies in America; with regard to the firſt, I do not find, that the bond required by the legiſlature has, in any one inſtance, been paſſed by any Auctioneer for ſecuring the payment of the Duties on the ſales of ſuch goods; and as for the other, I have not ſeen one affidavit, as required by the Law, to prove the firſt ſale of goods imported from any Britiſh colony in America. On the firſt ſale (proved by affidavit) the Duty is free, but on every ſubſequent ſale of ſuch goods the Duty attaches; now, I apprehend, that many ſecond ſales of Britiſh colonial produce have been paſſed as firſt ſales, and, by conſequence, the Duty has been ſunk; indeed the light and heedleſs manner in which the Auction Duty has been collected in this diſtrict, muſt have occaſioned a very ſerious loſs to the Crown.

As the Law ſtands, I apprehend the Returns muſt all be made in the firſt inſtance to the Collector's office, and while that is the caſe, a complete reform in the Auction ſyſtem cannot be accompliſhed: in order to remedy this defect, I ſubmit that Your Honours may, for the preſent, attach to the Collector's office an Auction office, where all the Returns might be legally delivered.

Since Your Honours ordered me to check the Buſineſs, I have eſtabliſhed one point of importance, I mean the proper delivery of the Notices; and I have the ſatisfaction to ſtate to Your Honours, that the produce of Auction Duty wears a very increaſing aſpect ſince your Order iſſued.

The Order is dated the 11th of February.—The Produce from

	£.	s.	d.
March to September laſt, excluſive, being Seven Months, was	2,500	12	1
And the Produce of Seven Months immediately preceding March, was	1,619	5	6½
Which gives a Riſe of	£. 881	6	6½

And

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And I am thoroughly convinced, that this riſe of produce has been occaſioned by the inveſtigation you ordered, and by the particular attention that has been lately given to the Auction Buſineſs.

The above riſe of produce, with the feeble check I poſſeſs, is a ſtrong proof, that, were the check complete, the produce of the Duty would conſequently increaſe.

The alterations I have propoſed, I am moſt reſpectfully of opinion, are abſolutely neceſſary for the true Collection of the Auction Duty within this diſtrict; and I have not the leaſt doubt, that by a regular, a careful, and an exertive attention to the Buſineſs, the Auction office would fulfil the Law, and, in a ſhort period of time, bring double and more than double the heretofore annual produce into the Public purſe.

I am, honourable Sirs,
Your moſt obedient and
Moſt humble Servant,

W. D. Digges.

Honourable Sirs,

I have read the annexed Reports of Mr. Digges, containing details of his inveſtigation into the manner of conducting the Buſineſs reſpecting the Auction Duty of this City in the period he mentions, and I am fully of opinion, that his Statements deſerve very particular attention, not only as they apply to the Duty collected in this City, but alſo, as they may be rendered applicable to the Buſineſs in the Country at large, as leading to eſtabliſh one uniform mode of practice throughout the whole; I alſo had frequent opportunities of obſerving his cloſe application to this ſubject during the inveſtigation; and am fully of opinion, that, agreeably to his requeſt, he deſerves ſuch allowances for his ſervices and trouble in the premiſes, as the Board uſually grant to Officers of his ſtation in ſimilar ſituations, and which, in my humble opinion, may be at the rate of One hundred Guineas per annum, from the 11th February, the date of the Board's Order, to the 10th of October, the date of his laſt Report.

I am your Honours
Moſt obedient humble Servant,
John Croker, Sur^r General.
13th Jany 1804.

The Chief Commiſſioners
of Exciſe, &c.

Exciſe Office, Dublin, 26th October 1802.

Sir,

The Board have received a letter from the Honourable George Cavendiſh, Secretary to the Lords of the Treaſury, dated the 8th inſtant, ſtating, that he is commanded by their Lordſhips to acquaint the Board, that by the Acts of Seſſion 1801 and 1802, the Accounts for Great Britain muſt be preſented to Parliament on the 25th day of March; and, as it is intended that the Public Accounts of Ireland ſhould be laid before Parliament at the ſame period, it becomes neceſſary, in order to enable the Accountant General to be punctual as to the time of tranſmitting the Account of his Office.

In purſuance of their Lordſhips commands thereupon,

The Board poſitively inſiſt on the punctual Return of your Accounts, both Charge and Diſcharge, and all Vouchers belonging thereto, within one week after the 5th of April, 5th of July, 10th of October, and 5th of January in each year, inſtead of the time pointed out by their General Order of 28th January laſt, No. 5. obſerving all the other regulations pointed out by the ſaid Order.

A. Worthington.

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Exciſe Office, Dublin, 6th May 1803.

Sir,

I am directed, by the Commiſſioners of Exciſe, to tranſmit to you, to be laid before my Lords Commiſſioners of the Treaſury, agreeably to your letter, dated the 12th October laſt, a Liſt of the Days appointed by the Board for the Return of monthly Vouchers, and all other Returns made by Collectors, ſtating the Defaulters ſince the 1ſt of January 1803.

I have the honour to be,
Sir,
Your moſt obedient and moſt humble Servant,
George Waller.

Honourable George Cavendiſh,
&c. &c. &c.
Dublin Caſtle.

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3. COPIES of all GENERAL ORDERS for the better collecting, and paying in, of the Revenues of Ireland, made by the Commiſſioners of EXCISE; from the 1ſt of January 1800.

GENERAL ORDER.

Exciſe Office, Dublin,
20th February 1800.

Sir,

Your are to report the reſult of the trials in conſequence of Informations that have been forwarded to you for different Seizures and Offences (if any in your Diſtrict) and ſuch as have not been held, you are to have brought on with all convenient ſpeed, as alſo the trials of all Informations outſtanding, and you are to report the reſult to the Board.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
5th April 1800.

Sir,

Encloſed is a copy of the Report of Mr. Carr, Solicitor, dated this day, on the ſubject of the Exciſe Duty on Wine, laid on by the Act of the preſent Seſſion, which you are immediately to communicate to the Officers and all Perſons concerned, and ſee that the ſeveral Regulations therein contained be ſtrictly complied with.

By Order of the Commiſſioners.

A. Worthington.

Honourable Sirs, 5th April 1800.

By the Act to ſecure the Exciſe Duty of nine Pounds per ton on all French Wines, and ſix Pounds per ton on all other Foreign Wine, and which will ſhortly receive the Royal Aſſent: "All Dealers in and Retailers of Foreign Wines, are, within ſeven days after the paſſing of the Act, to deliver an Account on Oath, to the Collector of the Diſtrict, of all Foreign Wine in their poſſeſſion reſpectively, or in His Majeſty's ſtores, on the 25th March 1800, on in the poſſeſſion of any perſon in truſt for them, and all Wine in bottles, to be accounted for according to the number of bottles.

All Wines imported before the 25th March 1800, the Import Duties payable on which have not been paid before the ſaid day, ſhall be conſidered as Wine in ſtore on that day, and to be comprized in the ſaid Account.

Officers of Exciſe are, as ſoon as convenient, to take an Account of the Stock, and return an Account of the ſame to the Collector. The Exciſe is to be paid in three months from the 25th of March. If the Wine is to be ſooner removed, no Permit is to be granted, unleſs the Exciſe Duty be paid.

Any perſons chuſing to pay the Exciſe Duty before the end of the three months, are to be allowed a diſcount at the rate of £.6. per cent. for the time.

Richard C. Carr.

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GENERAL ORDER.

Excise Office, Dublin,
April 24th 1800.

Sir,

The Act of the present Session having directed that all Dealers in Foreign Wines, should make a Return on Oath, &c. of the Stock in their possession, or in the possession of others for them, on the 25th of March last; and the 3d Section of said Act having empowered Excise Officers to enter vaults, &c. between 25th March last and 24th June next, and to take account of the quantity and quality, &c. of all in their possession as aforesaid, as specified at large in said Act, and to make a Return thereof to the Collector of their respective Districts; and that such Returns should be charges on said Dealers, unless they contain less than Returns made by themselves, &c.

The Board therefore direct, that you do inform the Surveyors and Officers in your District, that they may proceed without delay, to take account of the stock of Wine of each Dealer, Seller, or Retailer, in their respective surveys and walks, as required by the said Act, and return an Account in the monthly Excise Voucher, signed and checqued by the Surveyor and Collector, in the same manner as all other Excise Duties are returned, in order that the purposes and design of said Act may be fully carried into execution and effect.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
24th April 1800.

Sir,

The Board direct that you do make a Return to them of all Distillers in your District licensed in the last year, who have stopped working agreeably to the Act of Parliament, with the content of each Still, and whether the Board's General Order of the 11th March last has been strictly complied with; and if there be any Stills that were not licensed last year, whose worms have not been removed out of the worm-tubs, and the breast-works taken down according to law, with the content of each Still, and the name of the Distiller.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
28th April 1800.

Sir,

The Board direct that you do give positive Orders to the several Gaugers in your District, to continue their *daily* visits to all malt-houses and distilleries in their respective walks, and keep the Minute Book and Specimen Papers in as strict Regularity as if the Maltsters and Distillers were actually at work, and that the Surveyors shall enter their respective visits therein, and be regular in locking all Stills, and displacing the worms of those of less Dimensions than one thousand gallons.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
30th April 1800.

Sir,

It being necessary that proper steps should be taken for the recovery of the Duty of Excise on all Foreign Wine, agreeable to the late Act of Parliament, imposing a Duty of £. 9 per ton on French Wine, and £. 6 per ton on all Spanish and Port Wines, which shall have been in the possession of any Dealer in, or Seller or Retailer of any such Wine, on the 25th day of March last.

The Board direct that you do make a Return to the Surveyors of Excise in your District, of the Names, Places of Abode, and Quantities of French Wine, and Foreign Wines not French, which shall have been returned to them by the Dealers, Sellers, or Retailers thereof, in which Account or Return you shall set down the

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amount of the Duty thereon, agreeable to the above rates, at the ſame time directing the Surveyors to ſee that all ſuch Wine ſhall be returned by the Gaugers of the reſpective walks where ſuch Dealers, &c. live, with the amount of all ſuch Duty in their Exciſe Vouchers, which ſhall be firſt returned after the Surveyor receives the ſame. That the Surveyor of Exciſe ſhall, as ſoon as he can, after he receives ſuch Account from you, proceed with the Gaugers of the reſpective walks, to examine the ſtock of French and other Wine in the poſſeſſion of any ſuch Dealer, &c. agreeable to the 3d Section of the Act for aſcertaining the ſtock of Foreign Wine, &c. paſſed this Seſſion, and by adding to ſuch ſtock at preſent on hands, the quantity permitted from ſuch Dealers, &c. ſince the 25th March laſt, he may thereby be enabled to judge whether the Return made by the Dealers to you were juſt or not; and ſhall return to the Board, as ſoon after as poſſible, an account or view of the preſent ſtock compared with the Dealer's Return, and Permits granted as aforeſaid; and if any increaſe ſhall appear, to make a Return thereof to you, and charge the Duty accordingly.

That, in order to effect this checque, the Board direct that you do make out a Return of the quantity of Wine, either permitted or ſent coaſtways by any Dealer ſince the 25th March laſt, or which ſhall remain in the King's or other Stores, on which ſuch additional Duties have not been paid, which ſaid Returns ſhall be delivered to the Surveyor of Exciſe, to enable him the better to checque the Stock Account delivered by ſuch Dealers, and ſworn to agreeable to the Act.

And you are to direct the Surveyors and Gaugers to diſtinguiſh, in their ſeveral Returns, the different caſks in which they ſhall find all ſuch Wines, whether pipe, hogſhead, quarter caſk, &c. and that all calculations of the quantities in ſuch caſks ſhall be made agreeable to the Board's General Order in Cuſtoms, N° 7, dated the 8th March laſt; and that if any material difference ſhall appear between the Dealers and Officers Accounts, that the ſame ſhall be immediately reported to the Board through you.

And they direct that you do call on the different Storekeepers for an account of the quantity of Wine in the ſeveral King's or Merchant's Stores, with the names of the Proprietors of the ſame which have not paid the Duties, in order that you may be enabled to make out the Return hereinbefore mentioned, and which Returns ſo made ſhall be alſo tranſmitted to the Board.

That as the different Permit Officers of the kingdom ought to keep a Stock Account with each Merchant Importer in their Permit Ledgers, you are to order thoſe Officers to balance each Merchants Account to the 25th March laſt, in order as far as may be poſſible, to checque the Returns made by the ſeveral Dealers; and you are to order the Surveyors of Exciſe to examine the Retailer's Permit Books of their reſpective Officers, and from them take an account of all Wine permitted by Retailers, &c. ſince the 25th March laſt, in order to ſee if ſuch quantity, and the quantity in their poſſeſſion, make up the quantity returned by them; and, if not, to add the difference, obſerving, however, that Wines permitted to them ſince the 25th March is not to be taken into the Account.

And you are to report whether all the Importers, Dealers, or Retailers of Foreign Wines in your Diſtrict, have made Returns agreeable to the Act.

By Order of the Commiſſioners.
A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
5th May 1800.

Sir,

The Board having, by their General Orders of the 11th March laſt, 24th and 28th ult. directed that all Stills ſhould be rendered incapable of working, by taking down the works, locking them down, and diſplacing the worms of thoſe under one thouſand gallons content, agreeable to law.

They direct that the ſeveral Surveyors in your Diſtrict do report whether the ſaid Orders have been complied with in every particular, whoſe Reports you are immediately to tranſmit to the Board, they being determined to hold them accountable for any non-compliance that may be found to the above Orders.

By Order of the Commiſſioners.
A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
10th May 1800.

Sir,

As the time has now long elapsed for Dealers in and Sellers of Foreign Wines making a Return of all such in their possession on the 25th March last.

The Board direct you to lay before them a list of the names of such as have made Returns conformably to law in this particular; and they direct that the several Officers do make a strict enquiry and examination as to those who have omitted complying therewith, and lay a list thereof before the Board, in order that Informations may be entered against the last-mentioned persons for the penalty of £.500, with the forfeiture of all the Wines in their possession, which they have incurred by such omission.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
13th May 1800.

Sir,

The Board having by their General Order, dated the 8th May 1784, in pursuance of the Resolutions of the Honourable the House of Commons, and the Orders of Government, given positive directions for enforcing the Residence of all the Collectors at their respective Districts, and that all Abstracts and Correspondences of each Collector with the Board should be signed by such Collector himself, whilst he should be in his Collection, and when absent upon leave from the Commissioners, by his Clerk or pro Collector.

And the Board finding that the correspondence to them, and the Collectors Abstracts, also are very frequently signed by the Collectors Clerks as pro Collectors, and in some instances that the Correspondences are chiefly carried on by the Collectors Clerks, contrary to the express directions contained in the said General Order.

Enclosed are two printed copies of the above-mentioned General Orders of the 8th May 1784, one for yourself and one to be delivered to your Clerk; and the Board acquaint you that it is their determined Resolution to enforce the same with the utmost strictness in every Collection, and in every particular; and that if after this notice there shall be any breach of it, the Board will, agreeable to the said Order, deem the Collector to be absent without leave, and report the same to Government, and take such other effectual steps as they shall find necessary to secure obedience to their directions, and they have ordered the Accountant General, from and after the 25th of this month, not to fail reporting immediately to the Board every Collection from whence Abstracts shall be received after that day, not signed by the Collector himself; and they will then see whether the Collector be absent by their leave or not, and take measures accordingly; and the Board also specially warn the Collectors to attend to the Board's General Order of the 30th June 1750, not to leave blank Abstracts, signed by them, with their Clerks, nor at their Collections with any person whatsoever, for should the Board find any such instance to happen, the Collector in fault will certainly incur their severe displeasure.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
21st June 1800.

Sir,

The Board finding that the Officers often omit to return Seizure Notes to them notwithstanding their positive directions in that particular, and that frequently Seizure Notes are returned without being regularly numbered or signed by the Collector or Storekeeper, as required by the Board's General Order of the 25th February 1793.

The Board direct, that you do again give general notice of said Order to every Officer in your District (a copy of which Order is enclosed) and take care that no

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Seizure Note be uſed in your Diſtrict, but thoſe iſſued from and regularly numbered in your Office before delivery, commencing with N°. 1. from and after the 25th March in each year; and you are ſtrictly to caution the Officers to be careful in no inſtance to omit returning a regular Seizure Note to the Board, and to take a note of the day on which they diſpatch the ſame, as the Board are determined hereafter to fine or otherwiſe puniſh every neglect in the tranſmiſſal of Seizure Notes.

And you are alſo to forbid the Officers to diſpatch any Seizure Note to the Board 'till the ſame be ſigned by the Collector or Storekeeper, if there be one in whoſe charge the Seizure is depoſited.

And the Board further direct you to be particularly careful in the regular numbering of all Seizure Notes iſſued from your Office, and in future you are to enter at the cloſe of your Information Book, each year, a Liſt of the ſeveral Seizure Notes iſſued by you in the courſe of the year, and annex oppoſite to each number the page in the Information Book, in which the ſame is entered and accounted for; and the Board inform you, that they have given directions to the Examiner of Information Books, not to paſs your Information Books unleſs this Order is ſtrictly complied with.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
3d July 1800.

Sir,

The Board direct, that all the Stills in your Diſtrict be meaſured immediately, in which meaſurement the Head of each Still is to be included; the particular meaſurement of each Still to be returned to the Board, with as much expedition as poſſible; and you are to inform the Diſtillers, that if any of them ſhould cut down any Still after ſaid meaſurement has been made, ſo as to reduce the content thereof under 500 Gallons, the Board will not licenſe ſuch Diſtiller.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
10th July 1800.

Sir,

In addition to the Board's General Orders on the 10th and 28th April laſt;—

The Board direct, that the Surveyors of Exciſe in your Diſtrict be directed, notwithſtanding the preſent prohibition of Diſtillation, to be particularly careful in viſiting and chequeing the different walks of their Surveys according to Regulation, and to ſhew in their Diaries their daily official tranſactions.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
26th July 1800.

Sir,

In conſequence of the recommendation of Mr. Digges, Examiner of Surveyors' Diaries, in his letter of this date:—

The Board direct that you be extremely punctual in delivering to the Surveyors in your Diſtrict the printed Forms for each Quarter's Produces; and that you do acquaint the Surveyors that no Diary will in future be received without that preſcribed Document.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
5th August 1800.

Sir,

The Board direct, that you do make a Return to them of all the Wine that was on hands on the 25th of March last; and such as have not paid the additional Duty are to be called upon to pay the same forthwith, otherwise Informations are to be filed against such as neglect to comply therewith; and upon conviction the full fine is to be levied.

The Return is to specify such as have paid the additional Duty, and such as have not.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
27th August 1800.

Sir,

The Board having observed, from the Reports of the Examiner of Gaugers' Books, that it is a practice with Gaugers to remark in their Stock Books that Distillers Worms and Coppers have burst, are leaking, Still or Stills broke, &c. &c.; and that in consequence, in several instances, such Distillers have not been charged their respective Deficiencies, or Short Work, Backs of Potale delayed, &c. but the Surveyors and Gaugers have taken upon them to omit the same, under pretence of such accidents:—

And the Board also being informed, that many Books are returned to the Examiner's Office, in which various and heavy Surcharges are found, though it is pretended and noted that the respective Surveyors have frequently examined such Books, which it is impossible they could have done properly.

The Board therefore direct you to inform the several Surveyors and Gaugers in your District, that in all cases where Accidents as above-mentioned do occur, they shall, in the first instance, charge the Duties and Deficiencies of Work, &c. as if the like had not happened, and return the same in the next proper and current Vouchers, and leave the Distiller to make his application afterwards by Memorial for redress.

And you are also to inform them, that in all cases where Surcharges are omitted to be brought to charge and returned by them, or where the Surveyor shall overlook the same on examination of the Officers' Books, they have directed the Examiner of Gaugers' Books to report such cases specially to them, in order that they may proceed to inflict severe marks of their displeasure on such Officers. And you are to furnish each Surveyor and Gauger with a copy of this Order.

By Order of the Commissioners.
James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
30th August 1800.

Sir,

The Board finding that the intention of the law, in putting a stop to private Distilling and Malting, has been in many places impeded by the inactivity and inattention of their Officers, in not suppressing private Distilling and Malting; and that where private Stills have been found, the Officers have not exerted themselves in recovering the penalties off the Town Lands, agreeable to law:—

They therefore direct that you do acquaint your several Officers with the Board's positive injunction, that they do use their utmost endeavours to suppress private Distilling and Malting, now so injurious to the poor of the country; and that in every case where private Stills shall be seized, and that the Officer shall not exert himself to recover the penalty on the Town Lands where such Still may be found, such Officer will receive heavy marks of the Board's highest displeasure.

By Order of the Commissioners.
James Stoyte.

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GENERAL ORDER.

Excise Office, Dublin,
3d September 1800.

Sir,

The Board direct, that you do call upon the several Distillers in your District, the Dimensions of whose Stills and places of Residence legally entitle them to be licensed, and who intend distilling for one year from the 29th September next, to propose and perfect before you a Bond, with two or more sufficient Sureties, to work one hundred and fifty days in the year, and to pay all such Duties as shall accrue during the continuance of the said Licence; and you are immediately, after they have entered into such Security, to report the same to the Board, returning at the same time the Surveyor's Certificate of the Dimensions and Content of each Still, in which are to be included the Head and every Appendage thereto as high as the steam can ascend, whereupon a Licence will be granted: And the Board being determined, that prior to such Certificate being transmitted, the Surveyors shall actually and carefully gauge such Still in manner aforesaid, and the several Utensils of each Distiller in their respective Surveys; they therefore direct that you do give immediate notice thereof to each Surveyor, in order that they may proceed on that business in due time; and you are to acquaint them, that the Board will require an Affidavit to be annexed to each Certificate, and sworn before you, or a Commissioner for taking Revenue Affidavits (not being a Surveyor of Excise), that they have actually and carefully gauged the Still or Stills, including the Heads, &c. and the several Utensils of each person applying for Licence the day in which the Duty was done, which is to be particularly mentioned, and that the Dimensions and Content of the Still or Stills, as also the several Utensils, are true and just in every particular to the best of their knowledge and belief; and the Surveyors are to take care that the Dimensions and Content of every Still, and the Utensils of the Distiller, be inserted in the Officer's Book; and as the law subjects to forfeiture all Stills which can contain four gallons more than mentioned in the Licence, you are to acquaint the several Surveyors, that the Board will give directions to all Inspecting Officers to be particularly careful in ascertaining the true Content of each Still, and the several Utensils, on each future inspection, and immediately to seize any Still they shall find to be undergauged, and to report the name of the Surveyor upon whose Certificate the Still was licensed; and you are to assure the Surveyors that the Board will inflict a heavy punishment for any impropriety that shall appear in this part of their duty.

At the time of Distillers entering into Security as before-mentioned, you are to acquaint them, that if they neglect to work the ensuing year the proper number of days, they will be charged with the deficiency, and you are at the end of the year to take care, in case of any such deficiency, to bring the same to charge in the Voucher, pursuant to the said Act.

You are to observe, that the said Act ascertains the number of charges of Low Wines, for which the Distiller is to be charged with Duty in the 25 working days, and for every day after in which he shall continue to be chargeable; and also ascertains the quantity of Spirits for which he shall be charged with Duty both on the decrease of Wash, and decrease of Low Wines or Singlings, or where the Still is charged with either.

It will be necessary for the Officers to attend to the clauses in the said Act, which specify the number of Doublings which Stills of every Dimension are obliged to make, and the proportion of Spirits for which Duty is to be charged on each Doubling, and to charge the Duty accordingly: Suppose a Still is of the content of twelve hundred gallons, such Still is to be charged with Duty for no less than twenty charges of Singlings in twenty-five working days; and as one-twelfth is allowed for liberty to work the quantity of Singlings for which Duty must be charged, cannot be less than eleven hundred gallons; and if the Singlings be from Corn Wash, the law charges with Duty two-fifths of such Singlings as Spirits, therefore the quantity of Spirits at each Doubling with such a Still for which Duty is to be charged, must be four hundred and forty gallons and a similar method is to be observed in respect of Stills of all other Dimensions, according to the number of Doublings they are obliged to make; but if the Singlings be from Molasses Wash, one-half is to be charged with Duty as Spirits.

And

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And if any Diſtiller ſhall not produce to the Officer who returns the Spirit Vouchers, Permits for conveying into the Diſtillery from the Stores, one barrel of Malt for every fourteen gallons of Spirits contained in any Voucher, you are to take care that in ſuch Voucher he be charged with ſuch further ſum as ſhall be equal to the Duty of the quantity of Malt which ſhall be deficient, of one barrel for every 14 gallons of Spirits in the Voucher, and if the quantity of Spirits in the Voucher ſhall not amount to rate of 10 gallons for every barrel of Malt permitted, you are to take care that the Officer charge in the Voucher ſuch further ſums as ſhall be equal to the Duty on Spirits at the rate of 10 gallons for every barrel of ſuch Malt, ſpecifying in each caſe the ſeveral quantities, to ſhew that the charge is correctly computed, and the Diſtillers are to be apprized of this. And the Board will conſider any Officer who makes a defective Return, by which the neceſſity of a Surcharge is induced by the examining Officer, to be unqualified for his Office.

And the Board, underſtanding that Diſtillers have been ſuffered to work in many Diſtricts without performing the Requiſites, and obtaining Licence agreeable to Law, acquaint you that they will ſeverely puniſh any Officers who ſuffer any Diſtiller to work after the 29th September, without being regularly licenſed by the Board; and they will hold you accountable for any loſs that may ariſe to the Revenue, where the forms of the Law have not been attended to.

By Order of the Commiſſioners.

James Stoyte.

P. S. Herewith you will receive a copy of an Affidavit, which is to be taken by each Diſtiller previous to his obtaining a Licence; which Affidavit you are always to tranſmit to the Board with your application for Licences, for all Diſtillers in your Diſtrict.

J. Stoyte.

GENERAL ORDER.

Exciſe Office, Dublin,
5th September 1800.

Sir,

The Board having taken into conſideration the Proclamation for ſtopping Diſtilling and Malting, whereby the ſeveral Traders were compelled to diſcontinue their Manufacture, and of neceſſity became unable to work the quantities required by the Law, according to their bonds, and ſquare feet of their malt-houſes:

They direct, that you do inform the ſeveral Surveyors and Gaugers in your Diſtrict, that they are not to bring forward any Surcharges againſt the Diſtillers in their reſpective walks for any deficiencies of work required by bond for one hundred days, between the 29th September 1799 and 29th Inſtant, nor any Surcharges againſt Maltſters for ſhort work during the ſaid period, according to the ſquare feet of their reſpective floors. And as in ſeveral Diſtricts Surcharges for ſhort work depending againſt Diſtillers and Maltſters for former years, were by order held over ſecured by bond, and directed to be allowed in future ſurplus work equal thereto, which work, on account of the aforeſaid Prohibition, they are unable to perform.

The Board alſo direct, that you tranſmit an Account of ſuch depending Surcharges to them, if any are lying over in your Diſtrict, diſtinguiſhing each Trader's name, the amount of the Surcharge, and the date of the Order by which the ſame was to be allowed in future ſurplus work, together with your obſervations, that the Board may take the ſame into conſideration, and that you do give directions to each officer accordingly, and furniſh them reſpectively with a copy of this Order.

By Order of the Commiſſioners.

James Stoyte.

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GENERAL ORDER.

Excife Office, Dublin,
8th September 1800.

Sir,

The Board direct, that the ſeveral Licences in your Diſtrict be immediately collected and brought to charge; and they acquaint you, that if in any inſtance it is diſcovered that any Collector ſhall receive a Licence, and not return the ſame in the Abſtract of the week in which it ſhall be received, ſuch Collector will be inſtantly diſmiſſed.

By Order of the Commiſſioners,

James Stoyte.

GENERAL ORDER.

Excife Office, Dublin,
19th September 1800.

Sir,

The Board acquaint you, that by the Act paſſed in the laſt Seſſion of Parliament, for encouraging the Diſtillation of Spirits from Sugar, a drawback on the Duty of the Sugar uſed in Diſtillation is allowed upon certain proofs being made, vouched by Affidavit before the Collector, and you are therefore to obſerve that the Affidavit muſt be made before yourſelf, and that your Clerk or any other Officer cannot be authorized to adminiſter the ſame.

By Order of the Commiſſioners.

James Stoyte.

GENERAL ORDER.

Excife Office, Dublin,
27th September 1800.

Sir,

To prevent any miſtake in the mode of charging the Duty on Baſil Skins:—The Board inform you, for the immediate inſtruction of all your Officers concerned, that Skins tanned for Baſils muſt be ſtamped and charged by weight, and not according to the cubic feet of the Tanners Pits, which are uſed for tanning with Bark.

By Order of the Commiſſioners.

James Stoyte.

GENERAL ORDER.

Excife Office, Dublin,
30th September 1800.

Sir,

The Board direct, that you do ſtrictly enjoin the ſeveral Surveyors and Gaugers in your Diſtrict, to be very careful in viſiting the Brewers Maſh Kieves in their reſpective walks, in order to prevent the wetting of Corn for clandeſtine Malting.

By Order of the Commiſſioners.

James Stoyte.

GENERAL ORDER.

Excife Office, Dublin,
3d October 1800.

Sir,

The Board having obſerved, from the Reports of Inſpecting Officers, that the characters uſed by the Gaugers to denote the ſtate of Diſtillers Backs, are not ſtrictly proper, and that they are often changed or altered to cover the frauds of Diſtillers, when they privately renew their Waſh, &c.

The

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The Board direct the following letters may be placed over the Dips, and ſubſtituted in lieu of the marks heretofore uſed, viz.

W. To denote Worts.
Gt. for Grout.
F. for Fermenting.
Dn. for Down or quite Ripe.
G. D. for Going Down.

And the Surveyors are hereby directed to ſee this Order carried into practice by their reſpective Officers, as the Board will hold them reſponſible for the ſame; and you are to furniſh each Surveyor and Gauger with a copy of this letter.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
10th October 1800.

Sir,

The Board direct, that in future a Licence ſhall not be granted to any perſon to manufacture Tobacco, unleſs you be well aſſured that ſuch Perſon in whoſe name the application is made really exiſts, and his place of Reſidence well known.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
25th October 1800.

Sir,

The Board direct, that no Diſtilling or preparation for Diſtilling be ſuffered to commence, until the Diſtillers ſhall be licenſed by the Board according to law, and they direct you to give immediate notice to each Surveyor and Gauger, that it is incumbent on them to be vigilant in this particular, as the Board are determined to puniſh any Officer ſeverely, in whoſe ſurvey or walk any Diſtilling ſhall be diſcovered, contrary to Law and this Order.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
29th October 1800.

Sir,

The Board direct, that you do on no account ſuffer any Malſter to commence work until he performs the Requiſites preſcribed by Law, and takes out Licence as a Malſter; and to acquaint each Surveyor and Gauger, that if the Board ſhall find any Malſter at work without performing theſe Requiſites, they will moſt ſeverely puniſh the Surveyor and Gauger.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
12th November 1800.

Sir,

It having been repreſented to the Board, that it is the cuſtom of ſeveral Tobacco Manufacturers in various parts of this kingdom, when they purchaſe Tobacco, to let their Licence Sheet remain in the poſſeſſion of the Merchant, although the Law has enacted, that it ſhould be produced to the Officers on demand, to compare the indorſements made thereon, with a penalty in caſe of refuſal of £. 100; and it appearing that the Officers in general neglect this very eſſential part of their duty, although by their inſtructions they are directed to be particularly careful to examine all Tobacco brought into Stock, and ſee that the marks, numbers, and weight agree with the indorſements on the Manufacturers Sheet, and with the Permit which accompanies ſuch Tobacco.

The

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The Board acquaint you with the before-mentioned circumſtances, and direct, that where the Law is not complied with by the Manufacturer, the neceſſary informations be entered for the Penalty; and you are to inform your Officers, that if they omit to demand the Licence Sheet upon all occaſions, they will experience the Board's higheſt diſpleaſure.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
15th November 1800.

Sir,

The Board direct, that you do give notice to the ſeveral Officers in your Diſtrict, who make out Quarterly Returns of their Seizures, in order to obtain the uſual Bounties and Expences, according to the Board's General Order of the 1ſt September 1794, that in future they muſt ſpecify in the Affidavit that is annexed to the ſaid Return, in addition to the form laid down: "That no Article whatever was "ſeized, but what is fully and fairly included in the above Return." And you are alſo to inform the ſaid Officers, that the Board will not order the bounties or expences unleſs this Order be complied with.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
25th November 1800.

Sir,

The Board having judged it expedient to change the form of the Voucher for certain Exciſe Duties, according to the opinion of Counſel and the Solicitor's Report; encloſed is the new form of the Voucher for the Return of ſuch Duties as are therein ſpecified accordingly, with copies of the Solicitor's Report and Counſel's opinion; and they direct, that as ſoon as you ſhall receive a ſufficient number of the ſaid Vouchers from the Clerk of the Stationary Stores, for the uſe of your Diſtrict, that you do require the Officers to return the new form of Vouchers, and diſcontinue the former ones, except in the caſes of leather and writing paper, which are to be returned in a ſeparate Voucher as formerly; and you are to deliver to the ſeveral Surveyors and Gaugers a copy of the ſaid Report and Opinion, for their information and direction in regard to the filling up and returning the new Vouchers accordingly.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
24th December 1800.

Sir,

As the charge of the Exciſe Duty on Spirits is to be aſcertained weekly, and a queſtion having ariſen how it is to be made up when the 25th of the month falls upon any other day of the week than Saturday; and as it is neceſſary to keep the amount of each month and quarter diſtinct from any part of the produce of the ſucceeding month and quarter:—

The Board direct, that the ſeveral Officers in your Diſtrict, do diſtinguiſh the produce to the termination of the month in the Voucher, and afterwards in the ſame Voucher to ſtate the produce of the remaining day or days of the week, ſo as to make the whole a complete charge for a week againſt ſuch Diſtiller, and which will at the ſame time keep the monthly and quarterly produce diſtinct for the public Accounts.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excife Office, Dublin,
12th January 1801.

Sir,

The Board have received a Report from Mr. Edwards, Examiner of Permit Vouchers, in obedience to their Order of the 10th November laft, directing him to ftate his opinion as to what may be a proper Regulation to enforce the correct Return of all Permit Certificates and Ticket Books; and Mr. Edwards having repreſented, that from the frequent removals, diſmiſſals, and deaths of Officers, ſeveral Permit Certificates and Ticket Books are every year loſt, and the Collectors alledge, that they had taken and uſed every means in their power to recover ſuch Books; that as to the Surveyors and Gaugers, they make various excuſes tending to exculpate themſelves; he therefore ſubmits, whether it would not be proper to advert to the Board's intention, expreſſed in their plan for regulating the Permit Buſineſs as it now ſtands; namely, to oblige the Officers who may be removed, to deliver up all the Books and Papers belonging to his Office to his Surveyor, taking a receipt for the ſame before ſuch Officer ſhall leave his walk; and, in order to ſecure the books, &c. in the hands of Officers diſmiſſed, or in caſe of death, that a clauſe ſhould be inſerted in the Gauger's Bonds, to enforce the return and delivery of thoſe Books.

That with reſpect to the Surveyors, they ſhould be made reſponſible for all Books delivered to them by the Collector, and for which each Collector is to take a Receipt, the Collectors being already furniſhed with proper Receipt Books for that purpoſe; and it being the buſineſs of a Surveyor to inſpect the Books of each Gauger in his ſurvey, at leaſt once a month, ſo that he cannot, without a manifeſt neglect of his duty, avoid diſcovering in that period the loſs of any Book which he had delivered to ſuch Gauger; and in caſe any ſhould be wanting, he ſhould immediately report the deficiency in writing to his Collector, to be tranſmitted by him to the Board, which if the Surveyor ſhall neglect to do, or not be able, if called upon, to produce the Gauger's receipt for the Books, he ſhall be held accountable for ſuch loſs; that the Surveyor, on the return of any Books by the Gauger, ſhall give up the Gauger's receipt for the ſame; and as an Officer ſeldom dies without ſome previous illneſs, the Surveyor muſt of courſe be apprized of it, in order either to put the Supernumerary in charge of the walk, or to take charge of it himſelf, he would then have an opportunity of ſeeing all the Books belonging to the walk, and diſcovering if any deficiency ſhall be therein.

As this Regulation would eaſe the Collectors very much from the embarraſſments they now complain of, as it would better enable them to account for any loſs which may happen, the Board therefore direct that it be immediately adopted in your Diſtrict; and you are to make a correct Return of thoſe Books to the Examiner of Permit Vouchers within the time preſcribed in their former inſtructions.

And the Board direct that you acquaint the ſeveral Surveyors and Gaugers that they will inflict heavy fines on ſuch as ſhall not comply with this Order, which is to be immediately communicated to each Surveyor and Gauger in the Diſtrict.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Excife Office, Dublin,
18th March 1801.

Sir,

The Lord Lieutenant and Privy Council having this day iſſued a Proclamation, continuing the Prohibition of diſtilling Spirits from Oats, Oatmeal, Bere, Barley, or any other ſpecies of Grain, and alſo the Exportation of any Rice or Potatoes to any foreign part, from any port or place within this kingdom, until the 24th day of June next:—

Herewith you will receive copies of the ſaid Proclamation; and the Board direct, that you do poſt the ſame in conſpicuous parts within your Diſtrict, and give notice thereof to all Officers and others concerned.

By Order of the Commiſſioners.

George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
24th March 1801.

Sir,

The Board direct, that you do report whether Bonds have been entered into in your Office by persons claiming Goods for the costs of trial, in case of condemnation, in pursuance of the 26th clause in the Revenue Act of the 40th of his present Majesty; and if so, what has been done with those Bonds, and if any Money has been recovered in consequence thereof.

By Order of the Commissioners.
George Waller.

GENERAL ORDER.

Excise Office, Dublin,
28th March 1801.

Sir,

It having been represented to the Board, that Schemes are forming by persons of no reputation or property in the country, to take out Tobacco Licence, for the purpose of obtaining Tobacco from the Merchants on their Certificate of Licence, and afterwards defraud the Revenue of the Excise Duty; and in order to counteract this design—

The Board direct, that you do be upon your guard when such Licences are demanded, that the person demanding the same, and their securities, are solvent and established characters.

By Order of the Commissioners.
George Waller.

GENERAL ORDER.

Excise Office, Dublin,
31st March 1801.

Sir,

The Board being determined that the most vigorous means shall be used for the suppression of private Distilling, so injurious to the Revenue, and at this time so distressing to the people at large, have called upon their Solicitor to prepare and lay before the Board, with the approbation of Counsel, Instructions, with the Form of several Informations, &c. for proceeding against those persons with whom private Stills, &c. are found, and against the parishes and town lands where seized.

Enclosed are copies of said Instructions and Informations, &c.; and you are to take care that the same be communicated to all your Officers; and you are at the same time to acquaint the several Surveyors and Gaugers in your District, that the Board will consider any Officer's conduct to be very suspicious at least, in whose survey or walk private Distilling or Malting shall be discovered by any Inspecting Officer; and you are further to acquaint them, that in all cases where Stills or other distilling Utensils shall be seized, the Board expect and direct that the proper steps be taken agreeably to the Forms now sent you, in order that the full penalties may be levied; and you are to report the name of any Officer by whose neglect the full fines are not recovered, and at the same time distinguish those who shew any extraordinary exertion in the punishment of those frauds.

By Order of the Commissioners.
George Waller.

GENERAL ORDER.

Excise Office, Dublin,
1st April 1801.

Sir,

The Board having received from Richard Cooban Carr, Esquire, one of their Solicitors, who is now in London, a letter, dated the 21st March, on the subject of the operation of the Act of Parliament passed for continuing, after the 25th ultimo, the Inland Duties payable in Ireland as they now stand, with references to the Act of Union:—

Herewith you will receive an Extract of Mr. Carr's letter for your information.

By Order of the Commissioners.
George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
2d May 1801.

Sir,

The Board direct, that you do acquaint all your Officers, that it will be neceſſary for all thoſe who intend proceeding for the Recovery of the Penalty on Town Lands where unlicenſed Stills were ſeized, in filling up the Civil Bill for that purpoſe, to inſert the Trade or Occupation of the Inhabitants intended to be proceſſed.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
18th Auguſt 1801.

Sir,

See General Letter of the 3d September 1800, being a literal copy of the order of this date.

GENERAL ORDER.

Excise Office, Dublin,
1ſt September 1801.

Sir,

The very great Expence which has attended the ſeizure of private Stills in many parts of Ireland, having for ſome time been a ſubject which has much engaged the Board's attention, and having maturely conſidered the ſame, they are perſuaded that the principal cauſe of the accumulation of this Expence is owing to the Revenue Officers not obſerving a ſtrict adherence to that part of their General Order of the 1ſt of September 1794, which relates to the Officers taking out a greater number of Aſſiſtants than neceſſary, without poſitive informations:—

In order, therefore, to remedy this abuſe, and to reſtrict the Officers power, the Board will not in future admit of any Officer calling out a ſtronger military party than one Serjeant, one Corporal, and twelve private Men, except on particular occaſions; and in ſuch caſes it muſt be ſanctioned with your approbation, the neceſſity of which you are to certify upon the Officer's Quarterly Return; and as in many Diſtricts hired Men have been taken out with the Army—

The Board direct, that the Practice of doing ſo be diſcontinued, except in ſuch places as the Army or Yeomanry are not ſtationed, or whoſe aſſiſtance cannot be readily obtained, which you are alſo to certify with the Quarterly Return.

And the Board having obſerved that the Affidavits of the Officers have been frequently returned without the Serjeant or Corporal and Conſtable being included, agreeably to the Standing Order, you are to enjoin your Officers to a compliance with this Requiſite, on pain of the Board's diſpleaſure.

And the Board expect that you will be particular in not tranſmitting any Return of Services, without their being perfectly made according to Regulation; and herewith you will receive a ſufficient number of the Forms of the Returns to be diſtributed through your Diſtrict; and the Certificate of the demolition of the Stills, &c. is to be made exactly agreeably to the alteration therein.

And the Board will not admit of or receive any Return of Service that ſhall not come through the Collectors; and acquaint you, that in every inſtance where the Returns ſhall be made contrary to the Standing Regulations, the ſame will be ſent back without the poſtage being paid.

And in order that the Officers may not plead ignorance on this ſubject, you are to furniſh each of them with a Copy of this Order for the government of their conduct, in addition to the Board's Order of the 1ſt September 1794.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
3d November 1801.

Sir,

The Board direct you to return to them forthwith an Account of the Rents, if any, due to the Crown on the 25th March last, from Ecclesiastical Livings in your District.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
6th November 1801.

Sir,

The Lords Commissioners of His Majesty's Treasury, having by their Secretary's letter of the 31st ult. signified to the Board, that by a Return made by the Accountant General to their Lordships, it appears that there were at that day several of the Collectors of Revenue who have not passed their Annual Accounts to the 25th March last, which is stated to arise principally from Collectors being permitted to postpone their coming to Dublin on the day appointed by the Accountant General

And their Lordships being desirous to have the Collectors Accounts passed in future at a much earlier period than they have heretofore been, and to have them in such a state of readiness, that no delay may be given to the Collectors, or to the making up the Public Accounts, have signified their commands thereupon to the Board, in order to carry the same into full execution accordingly.

The Board direct, that your Quarterly Accounts be returned within four weeks after the termination of each Quarter; and they have given Orders to the several Checque Officers to enter on the examination of the Quarterly Accounts of the Collectors so soon as received, and you are to take especial care that your Quarterly Accounts be accompanied with all the proper Documents and Vouchers, so as to prevent the possibility of any delay or difficulty arising in their examination.

I am also directed to inform you, that the Board will not in future admit any Collector to postpone the passing of his Annual Accounts, beyond the day that shall be appointed for the purpose.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
14th November 1801.

Sir,

In consequence of a letter from the Lords Commissioners of His Majesty's Treasury—

The Board direct, that the several Hearth-money Collectors in your District do use every exertion to collect the whole, or as great a portion of their respective walks as possible, against the 25th December next; and you are to acquaint them, that the Board will, after that period, take up the consideration of the conduct of those Officers who appear to be negligent in closing their Collections.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
19th November 1801.

Sir,

An erroneous opinion being conceived in many parts of the kingdom, that by the last Proclamation of the 19th ult. there is a liberty granted to malt Oats; and that in consequence of the misconception, a number of Maltsters are actually preparing to malt Oats.

You

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You are to give notice in the moſt public manner throughout your Diſtrict, that the Proclamation cannot give a liberty to malt any ſpecies of Corn which by law is not allowed to be malted; and that it only removes the general prohibition (during the late ſcarcity) eſtabliſhed by the Act of laſt Seſſion *as to all Corn*, and left the law as it ſtood before the general prohibition, which directed that *Oats* or *Wheat* ſhould not be malted, under a penalty of 10*s.* per barrel, and forfeiture, &c.

And the Board having reaſon to apprehend that the generality of Revenue Officers are ignorant of the Duty on Corn Spirits being now 3*s.* 0½*d.* per gallon, as the late additional Duty of 6½*d.* per gallon is only noted in a ſecond detached Wine Act; you are to give particular notice to all your Officers of the ſaid amount of Duty on Spirits, and alſo to direct their attention to the 33d Section of the Diſtillery Act of 1800, where the Malt to be conſumed by the Diſtiller is to be at the rate of one barrel to every 14 gallons of Spirits, and not one barrel to ſeven gallons as heretofore.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
2d December 1801.

Sir,

The Right honourable Mr. Secretary Abbot, having in his letter, dated the 1ſt Inſtant, ſtated, that his Excellency the Lord Lieutenant, wiſhing to give every encouragement to the Revenue Officers in the execution of their duty, deſires that no part of any Seizures or Shares, which by Law are given to ſuch Officers, be remitted in future, unleſs by his Excellency's ſpecial authority; and his Excellency alſo deſires, that directions be given to the proper Officers to prepare an Account Quarterly of all Seizures, ſtating the Officers Names who make them, Places where made, the particular Articles ſeized, and Value thereof; and his Excellency further deſires, that theſe Regulations be officially notified to all Revenue Officers.

The Board direct, that you do acquaint all the Officers in your Diſtrict of the before-mentioned Regulations, and that they have directed the Examiner of Information Books to lay before them, at the end of each Quarter, a Liſt of all Seizures made by the Revenue Officers in each Diſtrict.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
2d December 1801.

Sir,

In conſequence of a letter the Board have received from the Right honourable Mr. Secretary Abbot, dated yeſterday, ſtating, that his Excellency the Lord Lieutenant being of opinion that the Rule of the Act of Cuſtom, which prohibits any Officer of the Cuſtoms from buying or ſelling by way of Merchandize, is applicable with equal propriety to other Branches of the Revenue, and his Excellency deſires that inquiry be made, whether any Officers in the Exciſe Department are engaged in Trade, and that the Board will take ſuch meaſures thereupon as may prevent ſuch practices, if they ſhall think it prejudicial to the Revenue Service.

The Board direct, that you do make inquiry whether any Officer in the Exciſe Department in your Diſtrict is engaged in Trade, in order that the Board may take ſuch meaſures thereupon as may prevent ſuch practices.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
10th December 1801.

Sir,

As it has been determined by Government and the Board, that the time for paſſing the Annual Accounts of the Revenue Collections be made conformable to

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the Engliſh period, the Accountant General has been inſtructed to ſtate the Public Accounts to the 5th January 1802 incluſive, and then Annually to every 5th January.

The Board therefore direct, that you do make up your Quarterly Accounts as follows, beginning with the preſent Chriſtmas Quarter, viz.

Accounts formerly ending	To be made up incluſive	
Chriſtmas Quarter 1801		From Michaelmas Quarter 1801 to 5th January 1802.
Lady-day Quarter 1802		From 5th January 1802 to 5th April 1802.
Midſummer Quarter 1802		From 5th April 1802 to 5th July 1802.
Michaelmas Quarter 1802		From 5th July 1802 to 10th October 1802.

And ſo in future the ſeveral Quarters ending on the 5th April, 5th July, 10th October, and on the 5th January in each year; the Revenue Year always cloſing on the 5th January.

As the alteration of your Quarterly Accounts to the days above-mentioned, inſtead of to the former periods, and each year ending on the 5th January in lieu of the 25th March, cannot occaſion any material difficulty, the Board will expect that due attention be paid to this Regulation.

No alteration is to take place in the manner of returning the Quit Rents, as they are to remain as uſual an annual charge to 29th of September.

The Board alſo direct, that the charge of Hearth-money, Carriage, Male Servants, and Window-light Duties, be ſtated and certified by the proper Officer, in the actual ſums received by you from the Hearth-money Collectors; and you are to obſerve, that no money received after the 5th January is to be brought into the Year's Accounts ending that day, but at the time received in the ſucceeding year, nor to be included in the Annual Certificates; and the different Examiners in this Houſe will receive directions accordingly.

You are to take notice that the Monthly Abſtracts will terminate on the 5th of every month except October, when they will end on the 10th of ſaid month; and that the Weekly Abſtracts muſt be regulated by the Monthly Abſtracts.

With regard to the Vouchers no alteration is to be made therein, but you are particularly to impreſs upon the Surveyors and Gaugers, that in returning the charge of Duty upon Strong Waters, the charge for each week ending on Saturday muſt be particularly ſtated in the Vouchers; that the charge on the monthly Vouchers for Strong Waters are to terminate with the Saturday immediately preceding the cloſe of the month, and the produce from that Saturday to the next, is to conſtitute the firſt week's charge in the ſucceeding month's Vouchers.

The amount of Salary to each Officer from the 25th of January, will be added to the preſent Quarter's Eſtabliſhment, which will end on the ſaid 5th January, from which day the ſucceeding Eſtabliſhment will commence.

As it will be neceſſary that the Accounts of your Collection ſhould be paſſed from the 25th March laſt to the 5th January next, by which means the Annual Settlement will hereafter agree with the Engliſh period, the Board will appoint a day for your Attendance.

By Order of the Commiſſioners.
George Waller.

Exciſe Office, Dublin,
8th December 1801.

GENERAL ORDER.

Sir,

The Board direct, that you do not enter any Informations in your preſent Information Books after the 5th next March, but you may cloſe any proceedings commenced prior to that period, and you are to enter all Informations after ſaid period in the new Information Books, which the Board have directed the Clerk of the Stationary Stores to tranſmit to you without the leaſt delay.

By Order of the Commiſſioners.
George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
18th December 1801.

Sir,

The Board direct, that you do give notice to the different Surveyors in your District, to visit each Distiller on the 1st of January 1802, in their respective Surveys, and immediately after report to the Board the particular state of each Distillery; and they will hold the Surveyor accountable for the full execution of this Order; and they acquaint you and the Surveyor, they will hold you accountable if you suffer any Distiller to commence distilling without his being regularly licensed.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
21st December 1801.

Sir,

Whereas by an Act, passed this Session of Parliament, intituled "An Act to pro-"hibit the Distillation of Spirits from Wheat," it is enacted, no Distiller or Maker of Spirits shall spend, consume, or make use of, any Wheat, Wheat Meal, or Wheat Flour, in brewing, making, or fermenting any Wort, Wash, or Potale, for making or extracting Spirits in that part of the United Kingdom called Ireland; and if any Distiller or Maker of Low Wines, or Spirits shall apply, consume, or make use of, or cause or procure, permit or suffer to be applied, spent, or consumed, or made use of, any Wheat, or Wheat Meal, or Wheat Flour, in brewing, making, or fermenting any Wash or Potale, for making or extracting Spirits in that part of the United Kingdom called Ireland, contrary to the true intent and meaning of the said Act, the person so offending shall forfeit the sum of £. 200; and all such Wheat, Wheat Meal, or Wheat Flour, and Wort, Wash, or Potale, and the Bags, Casks, or Vessels containing the same, shall be forfeited, and may be seized by any Justice of the Peace or any Officer of His Majesty's Revenue; and every servant of such Distiller or Maker of Spirits, and every other person who shall be aiding and assisting in applying, spending, consuming, or making use of, any Wheat, Wheat Meal, or Wheat Flour, in brewing, making, or fermenting any Wort, Wash, or Potale, for making or extracting Spirits, or in carrying or conveying the same into the house, still-house, or any other place used by such Distiller or Maker of Low Wines or Spirits in the brewing, making, or fermenting any Wort, Wash, or Potale, shall also forfeit and lose the Sum of £. 20; and upon default of payment thereof, immediately upon conviction, shall be liable to suffer three months imprisonment in the house of correction, and to be kept to hard labour during such imprisonment.

You are to give immediate notice to all your Officers, that it is the Board's positive directions that they do prosecute to conviction every person presuming to transgress the said Act; and that the several penalties shall be enforced with the utmost rigour of the law.

By Order of the Commissioners.

James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
13th January 1802.

Sir,

The Board acquaint you, that in all cases where Informations are to be entered for the penalties incurred by non-payment of Excise, or for other offences against the Excise Laws, if the same are not entered within six lunar months, they must, for the recovery of other penalties, be brought into the Court of Exchequer, which will be attended with very considerable expence.

You are therefore to take notice, that it is the Board's positive determination to cause you to defray all expences that may be incurred by the Informations not being filed in proper time.

By Order of the Commissioners.

James Stoyte.

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GENERAL ORDER.

Excise Office, Dublin,
19th January 1802.

Sir,

The Board direct, that you and all your Excise Officers do forthwith make out and return to them an Account of all Fees usually taken by you and the several Officers, Deputies, and Clerks in your District, whatever; distinguishing for what business or document, and for the use of what Officer such Fees are paid, exclusive of Stamps.

By Order of the Commissioners.
James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
19th January 1802.

Sir,

The Accountant General having received the most peremptory Orders to state the Public Accounts from the 1st January 1801 to the 5th January 1802, with the utmost possible dispatch;—

The Board direct, that you do immediately close and send up your Christmas Quarter's Accounts, ended the 5th Instant; and they also direct, that you do make a Return to them of the Dates on which you hold your several Offices within the year, and that the said Return be made without the least delay.

By Order of the Commissioners.
James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
28th January 1802.

Sir,

The Board having, in their General Order of the 6th July 1796, recapitulated and enforced the General Order of the 19th March 1788, directing that the Accounts and Books of the several Collections be kept in the manner therein prescribed;—

They now acquaint you, that they are extremely displeased at observing that their said Orders have not been sufficiently carried into effect, which they now direct to be done in the fullest and most complete manner; and it appearing to them that the non-compliance with the said Orders must arise from an intention to keep back the bringing to immediate Account the Duties received—the Board therefore acquaint you, that they will consider such conduct in a most serious point of view, and that they have repeated their former Orders to the Surveyor General, to take charge of any Collection in which obedience shall not be paid to the said Orders.

By Order of the Commissioners.
James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
28th January 1802.

Sir,

It appearing to the Board that in many instances, Bonds entered into for the payment of different branches of Excise, are executed by persons who are not sufficient Security for the Amount specified in such Bonds;—

The Board acquaint you, that in all cases where Bonds are taken, they will hold you responsible for the Amount, where the Sureties shall not solvent.

By Order of the Commissioners.
James Stoyte.

GENERAL ORDER.

Excise Office, Dublin,
28th January 1802.

Sir,

The Board have received a letter from Mr. Digges, Examiner of Surveyors Diaries, dated the 22d Instant, representing that Produce Sheets regularly forwarded to you for the use of each Surveyor, have not been attended to, as the Surveyors repeatedly

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peatedly return their Diaries without the Printed Sheets, which deſtroys the uniformity and preciſion of the Produce Return, and recommending that Orders ſhould iſſue to each Surveyor not to return his Diary without the Produces being ſpecified in the printed Produce Sheet.

The Board direct, that you do give the ſeveral Surveyors in your Diſtrict directions to be particularly attentive to return their Diaries with the Produces ſpecified in the printed Produce Sheet.

By Order of the Commiſſioners.
James Stoyte.

GENERAL ORDER.

Exciſe Office, Dublin,
4th February 1802.

Sir,

The Board direct, that you do acquaint your ſeveral Officers, that they are in no caſe whatever of ſeizure or penalty, to compound by the receipt of any money, promiſe, or note, for giving up any ſeizure, or relinquiſhing any penalty, and to take notice that any Officer ſo acting, is indictable by law, and that the Board will not only proceed to the diſmiſſal of ſuch Officer as ſhall be guilty thereof, but will cauſe him to be indicted and proſecuted for the ſaid offence; and that you do apprize your Officers that in any caſe of ſeizure, where the Article is periſhable, they ſhould apply to the Board, who will iſſue a Licence for the ſale thereof, and they are on no account to neglect the immediate return of a Seizure Note, purſuant to the Board's Standing Order, upon pain of being moſt ſeverely puniſhed.

By Order of the Commiſſioners.
James Stoyte.

GENERAL ORDER.

Exciſe Office, Dublin,
6th February 1802.

Sir,

In conſequence of a letter the Board have received from the Right honourable Mr. Secretary Abbot, dated the 1ſt December laſt, ſignifying the deſire of his Excellency the Lord Lieutenant, that they ſhould make inquiry whether any Officer in the Exciſe Department was engaged in Trade, and to take ſuch meaſures thereupon as may prevent ſuch practice; and the Board being decidedly of opinion, that no Officer of His Majeſty's Revenue ſhould be engaged in Trade or Commerce;—

The Board direct, that you do call upon your reſpective Officers, and acquaint them, that if they engage in any Article of Trade or Commerce, they will be immediately ſuſpended, and ſuch as are at preſent engaged in Trade, are, without the leaſt delay, to make their choice, whether they will remain in the Revenue or continue in Trade? And they inform you, they will hold you accountable that no Officer ſhall diſobey this Order, without being reported to the Board.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
12th February 1802.

Sir,

The Board having, on the 12th December 1799, extended a General Order to the ſeveral Collectors, ſtating, that many flagrant frauds have been lately detected in the Permitting of Spirits; that the Exciſe Officers in general have been extremely remiſs in ſwearing perſons who were ſuppoſed to have received Spirits by Permits, as in a number of inſtances where Permits from Factors, &c. had been ſent to Diſtillers, the Gaugers had given the Diſtillers full credit for the amount of the Permit, without ever ſwearing the Diſtiller to the actual Receipt of the Spirits, by which means the Diſtiller has full opportunity of covering all private Spirits in their poſſeſſion; and that as the Law was fully ſtrong on this ſubject, which authorizes Exciſe Officers to ſwear perſons to the actual Receipt of all Spirits for which Permits were produced, they direct the ſeveral Exciſe Officers to enforce the Law, and the Board's Orders reſpecting

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Permits in future, &c. which Order has not been fully attended to; and the Board being now of opinion that ſimilar directions ſhould iſſue with regard to all other Goods for which Permits are required;—

The Board acquaint you, that it is their poſitive Directions, that the Regulations laid down in their ſaid General Order be obſerved with regard to Goods of all kinds for which Certificates are required; and any Officer who ſhall be convicted of neglecting to ſwear perſons obtaining a Certificate, upon delivering up a Permit, as to the identity of the Goods for which the Certificate is granted, and comparing them with the Certificate, will incur the Board's higheſt diſpleaſure; and you are particularly to inform the Officers, that the Board will expect them to be very vigilant in ſeeing that this neceſſary Regulation be carried into effectual execution; and that in caſe of any neglect, you are to report the ſame immediately to the Board, in order that they may make an example of the Officer who ſhall offend therein; that the perſon making the Oath do ſign his name to the Affidavit, which is to be made in the following words; viz.

" A. B maketh Oath, that the Goods mentioned in the annexed Permit were " really and truly brought to this Deponent [or, *in caſe the Affidavit is made by ano-* " *ther perſon, to* C. D.] named in ſaid Permit, from the place mentioned in ſaid " Permit. Sworn, &c."

And the Board alſo direct, that you do inform your Officers, that the Affidavit is to be wafered by the Officer, with the Permit taken up, to the duplicate of the Certificate granted; and that they have given directions to the Examiner of Permit Vouchers, to report to them any inſtance where the ſame ſhall not be complied with, that they may take into their conſideration ſuch miſconduct, and puniſh the Officer accordingly.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
12th February 1802.

Sir,

The Board acquaint you, that they will not in future grant any Licence to a Diſtiller, unleſs the Affidavit to be taken by them before the granting of a Licence, be ſworn before you in perſon, you being a Sub-commmiſſioner. They have received information that many of the ſaid Affidavits have been certified to be ſworn before Surveyors of Exciſe as Sub-commiſſioners, though no ſuch Oath has been really adminiſtered; in conſequence whereof the Board are of opinion, that each Diſtiller who has not in the preſent year taken ſuch Oath before you, ſhould be called upon, and ſuch Oath adminiſtered by you, and returned to the Board; that in caſe any Diſtiller ſhall refuſe to do ſo, you are ſpeedily to report the name of ſuch Diſtiller, the Board being reſolved to refuſe a Licence for the Diſtillery at the expiration of the preſent Licence; and that on the firſt Monday after the end of this quarter, you do return the name of every Diſtiller in your Diſtrict who has taken out Licence, with the name of the perſon who adminiſtered to them reſpectively the Oath before-mentioned.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
13th February 1802.

Sir,

The Board finding that a practice has prevailed in many Diſtricts in this kingdom, of the Officers of Exciſe uſing the Rules belonging to Diſtillers to gauge their Stills, Utenſils, and Veſſels, which is contrary to the Board's Regulations and Orders.

The Board direct, that you do forbid your ſeveral Exciſe Officers, on pain of the Board's higheſt diſpleaſure, to uſe any other Rules whatſoever in gauging than thoſe provided and marked by the Examiner of Gaugers Books, which they are conſtantly to have about them, as well as their Books, upon viſiting or ſtocking any Diſtillery; and

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and you are to direct the Surveyors to report any Officer who ſhall neglect to comply with this Order, and the Inſpectors General have received directions to the ſame effect.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
22d February 1802.

Sir,

The Board finding, from the Reports of John Croker, Eſq. Surveyor General, and Wm. B. Swan, Eſq. Inſpector General of Exciſe, &c. that in many inſtances the Officers take away from the Malt Houſes the Specimen Papers, and from the Diſtilleries the Minute Books, upon various pretences, which is contrary to Law and their Orders, as ſpecified in their General Letter of the 10th April 1799, and attended with great injury to the Revenue; and they having enclosed the form of a Specimen Paper, which in their opinion is proper to be kept at the different Malthouſes in this kingdom, which the Board have ſent to the Clerk of the Stationary Stores, with directions to have a ſufficient number printed and diſpatched to the ſeveral Collections.

The Board therefore think it neceſſary to acquaint you and your ſeveral Officers, that the firſt inſtance coming to their knowledge of the removal of a Minute Book or Specimen Paper from a Diſtillery or Malt Houſe, they will proſecute the Trader with the utmoſt rigour of the Law, and inſtantly diſmiſs the Officer in fault, agreeably to the ſaid Order of 10th April 1799; and they direct that no other form of Specimen Papers be uſed but thoſe ſent to you by the Clerk of the Stationary Stores.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
23d February 1802.

Sir,

Mr. Samuel Hood, Aſſiſtant Examiner of Exciſe, having ſtated in his letter of the 20th Inſtant, that the Officers in many Diſtricts omit ſtating the ſeveral names in a company, and that where the firm conſiſts of three or more perſons, the firſt name in the firm only is generally ſtated; and Mr. Edwards, acting Solicitor, having reported, that the word company is allowable in mercantile tranſactions, but is unfit to be uſed in legal proceedings, which he conſiders the Returns called Vouchers to be, as they may be proceeded on in a Court of Juſtice, it is neceſſary that the names of all the Partners ſhould be fully ſet forth.

The Board acquaint you of the neceſſity there is for inſerting the names of the ſeveral Partners in a company in the Vouchers as well as in the Officers Books, and refer you to their General Order of the 2d May 1798; and they inform you that the Board will ſeverely puniſh any Officer who ſhall hereafter be guilty of any neglect in this particular.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
2d March 1802.

Sir,

The Board having ſtrong reaſon to ſuſpect, that there are great frauds committed by Officers granting Permits, and filling the Duplicates thereof, with the Caſks and Gallons in figures, and not in letters at full length.

You are therefore to acquaint your Officers that the Board direct, that they do in future, on pain of the Board's higheſt diſpleaſure, inſert the number of Gallons and Caſks in letters at full length, and not in figures, as frequently practiſed heretofore.

By Order of the Commiſſioners.
George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
19th March 1802.

Sir,

In addition to the Board's General Order, dated the 2d December last, to which the Board refer you;—

They direct that you do immediately, after the close of each Quarter, transmit to the Examiners of Information Books, for the Lord Lieutenants information, an account of all seizures made in your District, stating the Officers Names who made them, the Places where seized, the particular Articles seized, and the Quantity and Value thereof; and if there shall not be an affirmative Return you are to transmit a negative one, taking care that your first Return be for the Quarter ending the 5th next month, and to be made within one week after said day, which rule you are to observe on all future Returns.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
20th March 1802.

Sir,

The Board direct, that you do keep a Licence Book, in which the Licences paid in each walk in your District are to be separately entered, and that the Surveyor do compare the Licence Vouchers with your Licence Book, before he signs the Vouchers, or enters the produce in his own General Licence Book, in order to shew that all Licences entered by you are returned by the Officer in his Vouchers, and that the Licences returned by the Officer have been duly entered on your Licence Book.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
24th March 1802.

Sir,

The Board direct, that you do call upon the Hearth-money Collectors in your District, to close their Collections (if not already done) on or before the 5th April, which terminate the Quarter, and that you do the next post afterwards report to the Board any Hearth-money Collector who shall not then have closed his walk, transmitting at the same time to the proper Officer the Cash Abstract of Hearth-money, &c. paid in, that the Board may have an immediate statement laid before them of the walks then remaining unclosed; and the Hearth-money Collectors who may not have finally closed, are not to proceed in the Collection of any remaining Duties till further Orders; and the Board have acquainted the Examiners and Inspector of Hearth-money with this Order, and directed them forthwith, after the said Returns shall be made, to lay before the Board a list of the walks unclosed, distinguishing the amount of the former Collection with the present year's Receipts, and the amount of the Arrear outstanding. The Board considering it a proper measure to commence the Collection of those Duties at an earlier period of the year than heretofore, and more especially as complying with the desire of the Lords of the Treasury, signified in their letter of the 22d October 1801, that the Officers should be ordered into immediate Collection for the next year, notwithstanding many of the walks may not as yet be finally closed.

The Board have directed the Examiner and Inspector of Hearth-money, to have the Books for the ensuing year prepared and dispatched to you without loss of time; and that the several Hearth-money Collectors be put on duty for the ensuing year as speedily as possible after the 5th of April, with particular instructions that the Arrear returned of the present year, be in the present instance collected and brought to account with the ensuing year's Duties; and they have directed the Examiner and Inspector of Hearth-money to report monthly such Officers as do not appear by their Cash

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Caſh Abſtracts to have collected a ſufficient ſum of the ſeveral Duties, in order that Inſpecting Officers may, if neceſſary, be ſent into their walks without the leaſt delay; and the Board have acquainted the Examiner and Inſpector of Hearth-money, that the Collection of the ſeveral walks for the enſuing year are to be cloſed on the 29th September next, for which the Officers have ample time, if they are active in the Collection of their reſpective walks, which the Board are determined they ſhould, being reſolved to diſmiſs ſuch as are otherwiſe; and you are to acquaint all the Hearth-money Officers in your Diſtrict with this Order.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
26th March 1802.

Sir,

It having been repreſented to the Board by William B. Swan, Eſquire, Inſpector of Ireland, that in many Diſtricts the Coppers uſed in Diſtilleries, particularly in thoſe where the Still is but 200 Gallons content when at work, are conſtructed not only contrary to Law, but for the purpoſe of committing frauds, by working them as Stills, by having covers of wood ſecured to beams underneath by bolts, ſcrews, and a variety of faſtenings, and that in the center of thoſe covers is a ſmall hole capable of receiving the head of a Still, which when applied renders the copper completely ſteam tight, and in every other reſpect capable of all the purpoſes of a Still; and Counſel having reported that the above caſe comes within the proviſion of the 46th Section, chap. 67, 40th Geo. III.; and that if the copper is narrowed at the mouth by wood, ſo as not to agree with the Dimenſions ſtated in the Sections, it is preciſely the ſame thing as if the narrow mouth was of copper, and that the copper in every ſuch caſe is liable to ſeizure.

The Board direct, that the Surveyors of Exciſe do cauſe the covers or other apparatus ſo conſtructed to be immediately taken off; and that if any Diſtiller ſhall refuſe to comply, to report him ſpecially; and that if any copper is found of the conſtruction deſcribed, the Licence of the Diſtiller in whoſe poſſeſſion the ſame ſhall be, will be withdrawn; and you are to acquaint the ſeveral Surveyors in your Diſtrict, that if any ſuch copper ſhall be found in their ſurveys by an Inſpecting Officer, of which notice ſhall not have been given, that in ſuch caſe the Board will proceed to the diſmiſſal of the Surveyor; and in order that the Board may be ſatisfied of the communication of this Order, which is of ſo ſerious importance to the Revenue, they further direct that you do acknowledge the receipt of the ſame, tranſmitting therewith the Surveyors acknowledgment as ſoon as their anſwers can be obtained by you.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
2d April 1802.

Sir,

You are to acquaint ſuch of the Diſtillers in your Diſtrict (if any there be) that have more Stills than one, and at any time either work or diſcontinue to work any of them, only that the particular number of the Still they either commence or diſcontinue working with, be diſtinguiſhed in the notice to be ſerved, otherwiſe the ſame will be conſidered as inſufficient, and the Diſtiller will be proceeded againſt accordingly.

By Order of the Commiſſioners.

George Waller.

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Excise Office, Dublin,
15th April 1802.

GENERAL ORDER.

Sir,

In order to prevent a practice of the Officers entering the notice to wet, in the Specimen Papers, inſtead of the Maltſters, who are required by Law to do it;—

The Board direct, that you do forbid the Officers of your Diſtrict to enter the notices in the Specimen Paper inſtead of the Maltſters, who are required by Law to enter the ſame.

By Order of the Commiſſioners.
George Waller.

Excise Office, Dublin,
6th May 1802.

GENERAL ORDER.

Sir,

The Board having been informed, that it has been the practice where Smuggled Goods have been ſeized, conveyed by horſes and cars, for the ſeizing Officers to give up the horſes and cars;—

The Board direct, that in all ſuch caſes no Officer whatever making ſeizures of Goods conveyed as aforeſaid, ſhall on any pretext diſcharge the horſes and cars from ſeizures, without ſpecial Order from the Board.

By Order of the Commiſſioners.
George Waller.

Excise Office, Dublin,
14th May 1802.

GENERAL ORDER.

Sir,

It appearing to the Board that delays frequently occur, in the tranſmiſſion of the Exciſe Vouchers, which prevents the cloſing of the Books in the Office of the Examiner of Exciſe for a conſiderable time;—

The Board direct, that as thoſe Vouchers are as much a Return from the Surveyors as the Gaugers, that each Surveyor be made accountable for the regular and due Return to you of all the Vouchers of his Survey, for which purpoſe each Surveyor is to appoint a time for the Gaugers in his Survey, to furniſh him with ſuch Vouchers as they are required to make up; and if any Gauger ſhall omit returning his Vouchers to the Surveyor, ſo as to prevent them being furniſhed to you in due time, that the ſame be reported to the Board, who will puniſh the Gauger for his neglect; and if you ſhall not receive from the Officers all the Vouchers on the day appointed, you are by the next poſt after ſaid day, to report ſuch omiſſion to the Board, in order that it may be aſcertained to whom the delay or neglect ſhall be attributed, and the Officer fined accordingly; and as it will be neceſſary that the time when they are delivered by the reſpective Officers to each other ſhould be noted, the Board direct that the Surveyors do note the time he receives them on the back of the Vouchers, and Gaugers to do the like on delivering them; and you are alſo to ſtate the time of your receiving them; and the Board acquaint you, that if in any inſtance you ſhall not report an Officer who neglects to return his Vouchers to you in due time, the fine for ſuch omiſſion will be charged to your account, as the Board are determined to hold the Collectors accountable for the whole of the Vouchers being returned to the Examiners Offices, on or before the 18th of the month, agreeable to the Standing Regulation; and if it ſhall be found that the Vouchers are improperly delayed in your Office, you will incur marks of the Board's diſpleaſure.

By Order of the Commiſſioners.
George Waller.

Excise Office, Dublin,
8th July 1802.

GENERAL ORDER.

Sir,

The Board finding that ſome of the Collectors have much of late relaxed in tranſmitting in due time their ſeveral Liſts of Arrears, and have not paid that attention neceſſary for enforcing the ſpeedy Collection of the Exciſe in their ſeveral Diſtricts;—

The

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The Board enjoin you to pay the moſt particular attention to the printed directions on the Quarterly Liſt of Arrears, and eſpecially to that part which directs, that the Liſt be made out to agree with the Saturday's Abſtract, in which the produce of the month that terminates the quarter ſhall be brought to charge.

And they direct, that you do return your Liſt of Arrears within one week after the above-mentioned day; and in any caſe where the ſame ſhall not be done, they acquaint you, that you will be fined one guinea per week for every week you ſhall continue the Liſt in Arrear; and the Board reminds you of their Standing Regulation (which they are determined to enforce) that the Exciſe ſhould be paid on the reſpective Office days; and in caſe the ſame ſhall remain in arrear for 14 days after ſuch Office day, to enter the proper Information in the Information Books for the penalties, and proceed for the recovery thereof, taking notice that ſuch Information and Proceedings are to be actually entered in the book itſelf at the time, and not on looſe paper; and the Board will expect you to be very particular in your obſervations, diſtinguiſhing oppoſite each caſe whether Informations have been entered, and what further Proceedings have been had thereupon, diſtinctly ſtating the dates of entering the Information, and of each further Proceeding, that the Board may be ſatisfied that you have omitted no part of your duty to enforce the due and timely Collection of every branch of the Exciſe: And they have directed the Examiner of Arrears to report, in one week after the time the Liſt ſhould be received, whether it ſhall be then outſtanding, that they may take immediate ſteps for enforcing the Return of the ſaid Liſt; and they have further directed the Examiner minutely to ſee whether you ſhall comply with the directions herein-contained to their fulleſt extent; and in any caſe where he finds the ſame ſhall not be done, and particularly as to entering the Informations in due time, ſpecially to ſtate the ſame to the Board without loſs of time, that they may not only hold you accountable for any loſs that may accrue to the Crown, but immediately to call upon you to account for your conduct.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
15th July 1802.

Sir,

The Board having received the Report of Mr. M'Loughlin, Examiner of Gaugers Books, dated this day, with that of Mr. J. R. Worthington, Clerk of the Stationary Stores, in compliance to the Board's Order, to propoſe whether, in order to prevent frauds, it would not be neceſſary to have the Gaugers Stock Books labelled for each quarter for which ſuch Books are to be in uſe, and identified by the ſignature of the perſon who originally prepares and iſſues them, in order to prevent any other Book being uſed than the original one iſſued ſpecially for the purpoſe, and whether a liſt of thoſe ſo iſſued to the ſeveral Diſtricts ſhould not be furniſhed to the Examiner's Office, in order that he ſhould ſee that the whole of the Books actually iſſued for the year be returned to him, whether filled or unfilled; and alſo if it would not be proper that the ſeveral Surveyors and Gaugers ſhould be ſtrictly forbid, on pain of immediate diſmiſſal, from uſing any other Books than thoſe ſpecially appointed for the purpoſe; and the Examiner of Gaugers books having reported, that it would be proper to have the ſaid Regulations carried into effect;—

The Board direct, that the ſaid Regulations be carried into effect accordingly, and you are to ſee that the ſame be ſtrictly obſerved in your Diſtrict; and you are to be very exact in the demand annually made by you for thoſe Books, taking care that the whole be regularly returned to the Examiner agreeably to the Regulations laid down, and you are to furniſh each Officer with a copy of this Order, and keep a copy conſtantly paſted up in your Office, that no Officer may hereafter plead ignorance of thoſe Regulations.

By Order of the Commiſſioners.

George Waller

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GENERAL ORDER.

Excise Office, Dublin,
3d August 1802.

Sir,

The Honourable G. Cavendish, Secretary to the Lords Commissioners of the Treasury, having by letter, dated the 31st ultimo, signified their Lordships commands, that an Account be forthwith returned to them for all fines which any person or persons have incurred since the first January 1801, to the 31st ultimo, with the manner in which the same have been levied, remitted, or disposed of;—

The Board direct, that you do forthwith return the said Account with all possible dispatch.

By Order of the Commissioners.

A. Worthington

GENERAL ORDER.

Excise Office, Dublin,
19th August 1802.

Sir,

The Board observing, that notwithstanding all the Orders issued by them to enforce the regular Return of Vouchers at the Office days, that the Gaugers frequently neglect to return them, by which means the Examiner of Excise is prevented from making out monthly an exact Return of the Excise for the month.

The Board direct, that you do acquaint the Gaugers in your District, that any of them who shall be hereafter negligent in making such Returns, will be reduced, on the third neglect, to the rank of Supernumerary.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
20th August 1802.

Sir,

The Board direct, that you do issue the most positive directions to the several Officers in your District, that instead of making use of a cypher or cyphers to signify a vessel being out, by which method mistakes and inconveniences have arisen, they do in future, when casks are full or out, write the words full or out, as the case may be, in full length, instead of making use of figures or cyphers to signify the same, which practice is entirely to be discontinued.

And the Board also direct, that you do give directions to the said Officers to enter, when the vessel is not full, the exact Dip in large legible characters, and never to alter or erase that Dip, but in case of error to strike their pen across it, so that it may be discovered, and place the true Dip over, as pointed out in their Instructions.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
3d September 1802.

The Annual Order to oblige Distillers to take Licence, &c.

GENERAL ORDER.

Excise Office, Dublin,
6th September 1802.

Sir,

The Board finding that a practice almost universally prevails, by Officers taking the Minute Books out of the possession of the Distillers, which is done to prevent Inspecting Officers from executing their duty upon their visits.

The

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The Board direct, that you do give notice to all your Officers, that in future upon ſuch offence being reported to the Board, they will not attend to any excuſe or explanation, but proceed inſtantly to the diſmiſſal of the Officer who ſhall be ſo reported.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
7th September 1802.

Sir,

The Board having, in March 1788, taken into conſideration the manner in which the Collectors of the Revenue in Ireland had kept their Accounts, and finding that the different Collectors had purſued different methods, the Board determined that there ſhould be one uniform ſet of Books kept by every Collector, which were accordingly prepared and forwarded, with a printed ſpecimen in the front of each Book, whereby the Collectors would obſerve the manner in which every Book was to be headed, and the manner in which they were to be kept.

But the Board finding, that notwithſtanding the ſaid Regulations, which ſo materially concerned the intereſt of the Revenue, and their poſitive Orders on that ſubject, contained in their General Letter of the 19th March 1788, the uniform ſyſtem thereby intended has not been eſtabliſhed, each Collector differing in the manner and method of keeping his Accounts from another.

The Board lately directed three Books to be prepared for the uſe of the Collectors, differing very little from thoſe formerly ordered; the firſt, called a Specie Book; the ſecond, a General Receipt Book; and the third, a General Payment Book, preparatory to the eſtabliſhment of one uniform Syſtem of Account throughout the whole.

In order therefore to attain this moſt deſirable object, ſo far as the ſame relates to the three Books before mentioned, the following explanation is given of each, by way of Inſtruction to the Collectors, viz. the Specie Book is intended to contain the exact amount of every Receipt and Payment which takes place in the Collector's Office, on the left hand page of which is to be entered all the Receipts, and on the right hand all the Payments; the firſt containing the date of Receipt, the branch of the Revenue for which the money is paid, which is to be entered or written in larger letters than the remaining part of the entry; thus, Quit Rents, Malt Exciſe, Strong Water Licence, Duties Inwards, &c. Stating the Gale, the Month or Year for which the Sum was paid Barony or Walk in which it is to be poſted, the name of the Perſon for whoſe account the Caſh had been received, the particulars of the Caſh, or whether Bills or Bank Notes of which ſuch Payment was compoſed, to be entered as nearly as may be in the center of the page, and when they are caſt up to be ſet down in one entire ſum in the columns for pounds, ſhillings, and pence, prepared for that purpoſe, to be toted every week at leaſt, which will not give the Collectors the ſmalleſt additional trouble, as every letter and figure hereby required were heretofore written in other books and papers, or in blotters, &c.

On the right hand ſide of this Book is to be entered, in like manner, all the payments under every Head; thus, Salaries, Incidents, Exchequer Acquittances, &c. &c. by which means the Collectors will be enabled to balance their Caſh Account at any moment, and the Surveyor General on his Inſpection, will be enabled to aſcertain the Caſh balance in each Collector's hands, in a much ſhorter time then he otherwiſe would.

And in order not only to enable Mr. Smart, now acting as Pro-collector General, to explain every Item in a Collector's Accounts to the different Examinators, as well as to enable him to checque the Weekly Abſtracts, the Specie Book is to be conſidered a Quarterly Book, returnable to him at the end of each Quarter, with the Quarter's Accounts, and to be ſent up with them accordingly.—From the Specie Book the Collectors are immediately, or as ſoon as may be, to tranſfer the different Items therein to the Books deſtined to receive them, the Quit Rent into the Quit Rent Caſh Book, which ſhould be done inſtanter the Licences into the General Regiſter of all perſons under Licence, the Exciſe into the Exciſe Caſh and Ledgers, the

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Hearth-money into the Hearth-money Ledger, and the like rule as to each Branch of Revenue into its own proper Book.

As the Receipts of the Hearth-money Officers comprehend the Duties on Windows, Male Servants, &c. and as there has not been any Books ſent down to the Collectors, ſuited to the accounts of thoſe Duties, the Examinator of Hearth-money has been ordered to prepare a ſpecimen ſuited to thoſe objects, and to lay the ſame before the Board.

And further, with reſpect to the Specie Book, a perfect Agreement will be expected between thoſe Books and the Collector's Weekly Abſtracts, either by a diminution of arrears, or by an immediate charge, as in the caſe of Licences, which muſt appear in that Week's Abſtract in which they were received; and as to the Hearth-money, Window Duty, &c. the Collectors are not to receive it from the Officers who collect it, without at the ſame time receiving a regular Caſh Abſtract for the Amount, ſignified by the Supervifor.

And finally, that the Specie Books, before they ſhall be returned, are to be dated and ſigned by the Collectors, and by no other perſon, and are to be indorſed with the name of the Diſtrict and Quarter to which it belongs.

The next of thoſe books is the General Receipt Book, which is calculated to ſhew every Week's Receipt, and under every Head of Revenue; and in Ports where it is materially neceſſary to ſhew the Daily Receipt, it will of courſe anſwer equally well; it is made of the largeſt paper, and contains columns ſufficient for every Head of Receipt, and it is intended to contain particularly what the Specie Book contains generally, on the left hand page, the Items of which being transferred from thence, and placed in the columns under diſtinct Heads, will give the full Amount received in the Week under every Head of Revenue prepared for immediate inſertion in the Weekly Abſtract, or if the termination of the Month happens in the middle or any other day of the week except Saturday, it will anſwer equally well, and when the termination of a month does not happen on a Saturday, the Collectors are to return two Abſtracts for that week, in order to keep each month and quarter diſtinct, ſo that if the 5th of any month, or 10th of October, happens, for inſtance, on a Wedneſday, the Collector muſt return an Abſtract from the Saturday preceding to Wedneſday, and muſt alſo cloſe the month in the General Receipt Book, by bringing forward the Amount of the weeks; and ſo alſo at the end of the quarter, by bringing forward the months; and from the ſaid Wedneſday to the Saturday following, he muſt return a ſecond Abſtract, which being alſo diſtinctly ſet forth, in the Receipt Book, both Abſtracts are to be forwarded to the Accountant General together; and the ſame is to be obſerved if the termination of the month ſhould happen on any other day of the week but Saturday, and the Officers of Exciſe are to return their monthly Vouchers within ten days at fartheſt after the termination of the period to which ſuch Vouchers are made up, which will produce a perfect Agreement between the Monthly and Weekly Abſtracts, and the Quarter's Accounts, and the whole will exactly correſpond, if the buſineſs ſhall be carried on regularly and agreeably to the Plan laid down.

The third Book (denominated the General Payment Book) is prepared exactly as the former, with columns ſufficient for the inſertion of all Payments, to be extracted from the right hand ſide of the Specie Book, and is to be carried on in every reſpect in the ſame manner as the General Receipt Book; it will therefore be unneceſſary to enter into any further detail reſpecting it, than merely that the Board will expect an exact Agreement between it and the Weekly Abſtract; and the commencement of thoſe Books is to be from the 10th day of October next.

And whereas the three Books before-mentioned have been ſent (by the Clerk of the Stationary) to the different Ports and Diſtricts, I am directed to acquaint you, that the Board being determined that the buſineſs of the Revenue ſhall be conducted in a proper and uniform manner throughout, they have given directions to the Surveyors General to be very particular in the examination of thoſe Books when they viſit any Collection, and to take care that they be kept agreeably to the Regulations laid down by this Order; and where they (the Surveyors General) ſhall find any deviation or inattention, they are immediately to report the ſame to the Board, who will thereupon take ſuch meaſures as will enforce obedience; and if the Specie Books ſhould be either too large or too ſmall, you are to make a ſpecial demand for ſuch-

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ſized Books as will be ſuitable to your Collection; and the Board direct, that for the preſent the three new Books now ordered be numbered as follow; viz. SPECIE, N° 3.—GENERAL PAYMENT, N° 4.—GENERAL RECEIPT, N° 25, being in place of thoſe three Numbers in the Liſt ſent down in the Board's General Order of the 19th March 1788, N° 14; and therefore the Books affixed to the ſaid three Numbers in that Liſt; viz. the old Specie Book, the Caſh Book, and the Caſh Book for Duties, Rents, &c. are to be diſcontinued from the ſaid 10th of October, when the new Books now ordered in their place are to commence.

And you are to acknowledge the Receipt of this Order, and to place the Copy of it herewith ſent, in your Letter Book.

By Order of the Commiſſioners.
A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
23d September 1802.

Sir,

The Board have received the Report of Mr. Edwards, Examiner of Permit Vouchers, dated the 21ſt ult. repreſenting that it appears by the Returns of Malt Permits to his Office, from the ſeveral Diſtricts in Ireland, that they are far ſhort of the number of thoſe Permits actually iſſued, which, on inquiry into the cauſe, he finds that the Officers conceived that they have no authority to enter and demand Malt Permits granted to convey Malt to Brewers Kieves, and that they do not take up Permits to Diſtillers Kieves any where; that this general neglect is the cauſe of the great diſproportion between the Permits iſſued and returned; and it being neceſſary to adopt ſome Regulations to enforce a due Return of Permits to the Office of the Examiner of Vouchers and Mr. Carr, Solicitor, having reported thereon;—

The Board acquaint you, that with regard to the authority of an Officer to take up ſuch Permits, by the 58th Section of the Malt Act 1797, Brewers and Diſtillers are to deliver up the Permits for conveying or removing Malt from their Stores, into Breweries and Diſtilleries, within twenty-four hours after the force expires, under the penalty of £.20; and you are to direct your ſeveral Officers, whoſe particular duty it is to take up thoſe Permits, to attend particularly to this part of their buſineſs, and to take up thoſe Permits, and return them regularly with their other Permits, &c. to the Office of the Examiner of Permit Vouchers; and that in caſe the ſaid Permits are not delivered up to them in proper time by the Brewers and Diſtillers, to file Informations for the penalty, and if the Malt has not been conſumed at the expiration of twenty-four hours, to ſeize the ſame, though it may be maſhed in the Kieve.

The Board alſo direct, that you do give immediate notice of this Order to the ſeveral Brewers and Diſtillers, that they may not plead ignorance of the Board's determination on this ſubject, ſhould any Seizure be made from them on this account, or any Information entered againſt them for the penalty; and you are alſo to acquaint the ſeveral Officers, that the Board have directed the Examiner of Vouchers, to report any inſtance of neglect or irregularity that ſhall be committed by them in this buſineſs, whereupon they are determined to puniſh any Officer who ſhall be guilty of the ſame.

By Order of the Commiſſioners.
A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
25th September 1802.

Sir,

The Board direct, that in future you do indorſe on the back of the Weekly Abſtract ſent up to the Accountant General, the Bills remitted to the Receiver General, ſpecifying the day remitted, the time each Bill has to run reſpectively, and to continue ſuch Bills on the Abſtract till caſhed, ſo as that the Board may at all times be in the poſſeſſion of the knowledge of what Bills have been remitted to the Receiver General,

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General, and the time that ſuch Bills have to run; and that the Surveyors General may never find any difficulty on inſpecting your Collection, to be able to aſcertain what credit is to be given to you for the Bills remitted to the Receiver General.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
1ſt October 1802.

Sir,

The Board obſerving that Strong Waters, Malt, and Tobacco, have been Permitted away, and got into conſumption in ſeveral Diſtricts in this kingdom, without Duty being firſt paid for the ſame:—

You are to acquaint the Surveyors and Gaugers in your Diſtrict, that whenever it comes to the Board's knowledge that any Permit has been granted to any Diſtiller, Maltſter, or Tobacconiſt, who ſhall have any ſtock of Spirits, Malt, or Tobacco, the time for Payment of the Duty of which has elapſed, and the Duty not paid, they will diſmiſs the Officer granting ſuch Permit.

And in order that the Duties may not ſtand out after the time appointed by Law for payment, you are hereby ordered and directed to enter Informations againſt thoſe Diſtillers, Maltſters, and Tobacconiſts, who ſhall be in default at the expiration of the time the Duty is required to be paid; and you are to take care to hold regular Trials at your Monthly Offices of all ſuch Informations as have been, or ſhall hereafter be filed for the recovery of the ſame; and upon conviction had upon any ſuch Information, you are immediately to deliver the warrant for the recovery of the penalties, ſigned by the Sub-commiſſioners, to the Officer whoſe duty it is to execute the ſame; and if he does not without delay perform his duty, except in caſes where an appeal has been lodged, you are in that caſe to ſuſpend him, and by the ſame poſt inform the Board of ſuch ſuſpenſion.

And the Board inform you, that particular directions have been given to the Surveyors General to ſee that thoſe Orders are ſtrictly obeyed; and they have been ordered to report the Collector who neglects paying implicit obedience thereto.

And in order that no Officer in your Diſtrict ſhould plead ignorance of this Order, you are to communicate the ſame to each of them individually; and you are to return to the Board one of the printed Orders ſent down to you on this occaſion, ſigned by each Surveyor and Gauger in your Diſtrict; and you are alſo to direct the Officers to communicate to the Diſtillers, Maltſters, and Tobacconiſts in your Diſtrict, that ſuch mode of payment as aforeſaid will in future be inſiſted on.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
6th October 1802.

Sir,

As it is required that the whole of the ſeveral Collectors Accounts for the year ending the 5th of January next, ſhall be cloſed at the furtheſt againſt the 28th of February following:—

The Board direct, that you do take the moſt active ſteps in trying all outſtanding Informations; in iſſuing the proper Warrants to the Officers where convictions have taken place, or ſhall take place; and calling upon the Officers to account without loſs of time for ſaid warrants, taking care, where a fine cannot be levied after every exertion ſhall be uſed, to have full and ſatisfactory proof on Oath made in the Information Book, why the ſame could not be done; and in particular, if any old fine yet remains out in your Diſtrict, to have the ſame cleared off, ſo that the Information Books may be completely and ſatisfactorily regulated and cloſed on the 5th day of January next.

And the Board further directs, that the ſaid Books be ſent off to the Examiner on the 6th day of January next, on pain of their diſpleaſure; and they inform you, that they will hold you accountable that the ſaid Books ſhall be with the Examiner

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at the fartheſt within one week after ſaid time (or ſooner if poſſible) otherwiſe it will be utterly impoſſible for him to make that examination againſt the time required, that is conſiſtent with the intereſt of the Crown, and the correct diſcharge of his duty.

A. Worthington.

INLAND GENERAL ORDER.

Exciſe Office, Dublin,
16th October 1802.

Sir,

You are to return to the Board, as ſoon as poſſible, a Liſt of ſuch places within your Diſtrict, where it may be neceſſary, in your opinion, to quarter any and what number of the military force of this kingdom, with a view to aſſiſt the Officers of the Revenue in the prevention of Smuggling, as well as private Diſtillation and Malting, &c.; ſetting forth in ſaid Liſt the number of men which may be thought neceſſary at each place, and whether any or what number of Revenue Officers are ſtationed there, their ranks, &c. and whether any additional Officers, and of what claſs, may be thought neceſſary or uſeful at ſuch places, and whether any military party which may be quartered there can be accommodated with lodging and proviſions on the ſpot, or how otherwiſe, and what diſtance they may be from the next reſident Collector or Surveyor of Exciſe, or from the reſidence of any preventive Surveyors with or without ſalaries; and you are to ſubjoin to ſaid Liſt any obſervations of your own, reſpecting the extent to which Smuggling has been carried on within your Diſtrict, the places where the ſame is moſt prevalent, the means whereby it is effected, the perſons names who are reputed or believed to be concerned in ſuch trade, and where they find a market or ſale for the Goods which they ſmuggle, or diſtil or malt privately, with ſuch other obſervations as you may think neceſſary on a ſubject of ſuch importance to the intereſt of the Revenue, and the community at large; and you may be aſſured, that the Board will conſider your communication on thoſe ſubjects as of a private nature, and will ſubmit them to the eye of their moſt confidential Officers only, the object of thoſe Returns being to enable the Board to have Inſtructions prepared for certain Officers of the Revenue, adapted to their reſpective ſituations, and at the ſame time to aſſiſt in the formation of ſuch Regulations for the prevention of Smuggling in general, as may be hereafter thought expedient to adopt; and you are to be careful to keep this buſineſs as private as poſſible, in order that the intended arrangement may be effectually carried into execution.

By Order of the Commiſſioners.
A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
21ſt October 1802.

Sir,

It appearing by the Report of the Aſſiſtant Examiner of Exciſe, that the charge on Strong Waters has not been drawn out, in many inſtances, in the Vouchers weekly, agreeably to the Board's General Order of the 10th December 1801:—

The Board direct, that the future monthly Vouchers for Strong Waters do ſtate the produce in each week ending Saturday, and that the laſt week of the Voucher do cloſe on the Saturday preceding the 25th of the month; that the firſt week's charge in the next month's Voucher, do commence from that day, and do end with the following Saturday; for inſtance, if Saturday happens to fall on the 20th of October, the monthly Voucher for October muſt cloſe on that day; and the firſt week's charge in the November Voucher muſt commence from Saturday the 20th of October, and end on Saturday the 27th of October, and ſo on weekly to the Saturday preceding the 25th of November.

They further direct, that you do communicate this Order to the ſeveral Surveyors of Exciſe and Gaugers, and that you do acquaint them, that the leaſt deviation therefrom will meet with the Board's ſevereſt diſpleaſure; and they have ordered the Aſſiſtant Examiner to report any Officer who ſhall neglect to return his Vouchers in the manner herein ſtated.

By Order of the Commiſſioners.
A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
22d October 1802.

Sir,

Government having directed that the National Accounts ſhould be laid before the Imperial Parliament on the 25th of every March; and in order that the Accountant General ſhould be furniſhed with ſuch Documents by the 28th of February, as may enable him to cloſe the National Accounts agreeably to the above directions.

The Board direct, that you do tranſmit to the Hearth-money Office, by the firſt poſt ſucceeding each Hearth Collector's cloſe (who ſhall cloſe before the 5th January) a ſet of General Abſtracts, with the Claims for Credits on account of per Centages on Window-light Duties paid to ſuch Hearth Collectors in each Quarter reſpectively, with the receipts for the ſame; and by the poſt ſucceeding the 5th January, that an Account be tranſmitted to the Hearth-money Office, of the ſeveral payments received from ſuch Hearth-money Collectors as may not have cloſed the Accounts of their Collections, with the Claims for Credits on account of the Window-light per Centages to ſuch Hearth-money Collectors in each Quarter, with their Receipts for the ſame; and alſo a Certificate and Receipt of the Superviſor for any additional Allowance paid him.

By Order of the Commiſſioners.

A. Worthington.

INLAND GENERAL ORDER.

Excise Office, Dublin,
26th October 1802.

Sir,

The Board have received a letter from the Honourable G. Cavendiſh, Secretary to the Lords of the Treaſury, dated the 8th Inſtant, ſtating, that he is commanded by their Lordſhips to acquaint the Board, that by the Acts of Seſſion 1801 and 1802, the Accounts for Great Britain muſt be preſented to Parliament on the 25th day of March; and as it is intended that the Public Accounts of Ireland ſhould be laid before Parliament at the ſame period, it becomes neceſſary in order to enable the Accountant General to be punctual as to the time of tranſmitting the Account of his Office.

In purſuance of their Lordſhips commands thereupon:—

The Board poſitively inſiſt on the punctual Return of your Accounts, both Charge and Diſcharge, and all Vouchers belonging thereto, within one week after the 5th of April, 5th of July, 10th of October, and 5th of January in each year, inſtead of the time pointed out by their General Order of 28th of January laſt, obſerving all the other Regulations pointed out by the ſaid Order.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
19th November 1802.

Sir

As it appears that the Board's Regulations as directed by their General Order of the 8th January 1790, for the Quarterly Return by you of the Sub-commiſſioners attendances out of their reſpective Surveys, are not in general attended to:—

The Board direct, that you do acquaint the ſeveral Sub-commiſſioners in your Diſtrict, that their application for the uſual allowance for ſitting as Sub-commiſſioners out of their own Surveys, are to be tranſmitted to the Board through you, immediately after the cloſe of each Quarter, properly certified by you, agreeably to the General Order before-mentioned, and that in future applications of this nature will not be attended to, unleſs made agreeably to ſaid Regulations.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
14th December 1802.

Sir,

The Board having, by their General Order of the 8th July last, directed the several Collectors, in order to enforce a speedy Collection of the Excise in their District, amongst other matters therein mentioned, to attend in particular to the Board's Standing Regulations, that Informations should be entered within a specified time for recovery of the several Duties of Excise then in arrear; and that they should specify in the List of Arrears which were ordered to be returned Quarterly to the Board (opposite to each case) whether Informations were entered, at what time, and what subsequent steps we taken to enforce the recovery of the Excise then due.

And the Board having, by their further General Order of the 1st October last directed, that no Stock should be permitted away from any Distiller, Maltster, or Tobacconist, unless the Duty due on the Article so required to be permitted, be first paid to the Collector.

The Board again remind you of the said General Orders, to which you are to attend in every particular, on pain of the Board's displeasure. And they further direct, that you do state in the column of observations in the List before-mentioned, not only that Informations having been entered and proceeded on as already required, but to annex opposite to each Arrear an Account of the Stock on hand of the Distiller, Maltster, or Tobacconist, at the time the List is returned, in order to satisfy the Board, not only that the Officers have attended to the Orders given on the subject of not permitting the Stock away, but that there is an ample security for the Crown to discharge the whole of the Arrear due.

And the Board further inform you, that if the said List is returned without those necessary explanations, it will be sent back, and you will be fined equally as if no list had been sent.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
15th January 1803.

Sir,

The Board direct, that you do forthwith transmit to them an account of all Penalties inflicted on the several Distillers in your District, for the year ending the 5th Instant stating, whether the same were for offences against the Distillery Laws, or for non-payment of Excise, distinguishing whether the amount has been paid, or any part thereof, or whether the same remains at present outstanding; and also the produce of any seizures made from Distillers within said period, distinguishing the names of such Distillers, the articles seized, with the cause of seizure.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
22d January 1803.

Sir,

The Board direct, that you do return to them forthwith an Account of any Surcharge that has arisen against any Distiller in your District, for short work of 150 days required by Law, in the year ended the 29th September last, distinguishing when the same was brought to charge, and if the amount, or any part, has been levied or paid.

By Order of the Commissioners.

George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
1st February 1803.

Sir,

The Board direct, that you do return Annually, as soon after the 5th January as possible, the following Books to the several Check Officers, viz.

To the Quit Rent Office - - -	Two-penny Books and Insolvent List of Arrears.
To the Paymaster of Charities - -	Charity Account and Vouchers.
To the Stationary Office - - -	Stamp Print Account and Vouchers, &c.
To Accountant General - - -	Stated Account for the Year.

And they direct, that whenever you send Books to the different Check Officers, you do notify to the said Officers the transmittal of the Books, in order that in case of non-arrival, you may be apprized thereof.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
4th February 1803.

Sir,

The Board direct, that you do return a State of the Surcharges for short work of Malt in your District, in the year ended the 29th of September last, distinguishing the particulars thereof, and whether the same, or any part thereof, have been levied or paid, or if any legal steps have been taken to recover the same.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
8th February 1803.

Sir,

The Board direct, that you do acquaint the Inspectors General, Surveyors of Excise, and Gaugers in your District, that they must be carefull in taking the Dip of all Worts at the Distilleries, before they are let down from the Coolers into the Backs or Tub, the Board finding that Distillers make it a practice to let the Worts down from the Coolers before the Officers have an opportunity of taking the proper Dips, or at a late hour of the Night, which make it necessary for the Board to insist on the Surveyors of Excise reporting to them any Officer who shall be discovered by them not to have taken a Cooler Dip on each Brewing, and that the Inspectors do attend strictly to this Duty, which the Board understand was formerly the case in Dublin, when Mr. Forfayeth was Inspector General, who was in the habit himself of taking the Cooler Dip at *three* and *four* o'clock in the morning, by way of check.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
12th February 1803.

Sir,

The Board acquaint you, that before any person be licenced to keep a Still, he must enter into Bond, with two Sureties in a penalty of £.400. for every Still not exceeding 500 Gallons content, and of £500. for every Still exceeding 500 Gallons, and not exceeding 1000 Gallons content, and of £. 600. for every Still exceeding 1000 Gallons content, agreeably to the 7th Section of the Distillery Act.

And

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And they alſo acquaint you, that they will expect you to be extremely Cautious as to the ſufficiency of the Security you take on this occaſion, which is more neceſſary from the ſmallneſs of the Sum for which the Security is given, conſidered with the amount of the Duties payable to the Crown by Diſtillers.

By Order of the Commiſſioners.

George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
21ſt February 1803.

Sir,

The Board having taken into conſideration the inconveniencies that have often ariſen from the irregular manner in which the Return of unſtatutable Stills ſeized have been made to the Board, and having reaſon to underſtand that bounties and expences on the Seizures of Stills have in ſome inſtances been improvidently paid from want of due examination of thoſe Stills, and into the nature of the ſervices alledged to have been performed prior to thoſe returns being made to the Board;—

The Board direct you in the firſt inſtance to have particular references to their printed General Orders on this ſubject, dated 1ſt September 1794, 8th January 1795, and 1ſt September 1801 (Copies of which you have encloſed) and to obſerve and carry into effect every regulation therein contained, it being the Board's determination in future to hold every Collector reſponſible for the due obſervance of thoſe regulations: and you are to take care that the whole of the Returns for each Quarter be tranſmitted together through you, and not in any inſtance by the Officers themſelves, for which purpoſe you are peremptorily to call on the ſeveral Officers concerned, to ſend in their Returns to you in due time, and before the cloſe of each Quarter, acquainting them that in default thereof, the Board will not afterwards attend to their applications; and the Board direct, that before you give your Certificate of any Still that you do ſee, that the ſame has been actually depoſited in the Revenue Stores; and that you do in perſon, and not by delegation to another, examine minutely the ſeveral Stills ſeized, for which Bounties are claimed, and alſo (if neceſſary) the Officers who ſeize the ſame, in order to aſcertain and ſtate to the Board, whether each and every of the ſaid Stills were in a ſerviceable ſtate at the time of ſeizure, and were actually uſed in diſtilling, or whether the ſame were worn out, and ſeized or delivered in when no longer fit for uſe, and of courſe not entitled to Bounty, which you are particularly to diſtinguiſh in your Certificate; and you are carefully to ſee all ſuch Stills ſo completely cut up or demoliſhed, as to be incapable of being repaired or again uſed in diſtilling; and the Board finding that, in very few inſtances where Stills are ſeized, any proceedings have been had, either againſt the Townlands where ſeized, or againſt the perſons with whom the ſame were found, from which neglect the evil of private diſtilling is not ſufficiently diſcouraged, and leaves a ſtrong doubt on the mind of the Board, that either there is often colluſion in making theſe Seizures, or that the Officers do not do their duty in puniſhing the offenders.

The Board direct that in future, where it appears from your Certificate that no proceedings have been had againſt the Townland or the Owner of the Still ſeized, that only one-half of the uſual bounties be paid to all perſons concerned (the military excepted, who are to be paid as uſual) and as an encouragement to the Revenue Officers, or any others as Aſſiſtants (except military) that they be paid double the uſual Bounties in all Caſes where ſuch proceedings before ſtated have been completed, and the money recovered; and you are to be particular, *in every inſtance*, to report whether thoſe proceedings have taken place or not, and whether the money has been paid or levied, in order that the Board may pay the Bounties accordingly.

And the Board make no doubt, but you will ſee the neceſſity of a ſtrict attention to this part of your duty, when you reflect on the great ſums quarterly paid for expences, and for Bounties to the military and other Aſſiſtants, and to the Revenue

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Officers on thoſe ſervices, aud you are particularly to acknowledge the Receipt of this Order, and communicate the ſame to all your Officers, that none may hereafter plead ignorance thereof.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
15th March 1803.

Sir,

The Board encloſe you copies of Informations for the recovery of Surcharges on Diſtillers and Maltſters in your Diſtrict, ariſing from ſhort work in the year ended the 29th September laſt, if any ſuch are outſtanding in your Diſtrict; and they direct, that you do immediately enter the ſame in your Information Book, unleſs Informations have been already entered in thoſe caſes; and you are to report the reſult to the Board.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
9th May 1803.

Sir,

The Board direct, that you and the Superviſors of Hearth-money in your Diſtrict, do report to them, whether the Hearth-money Collectors collect the Duties of their reſpective walks in perſon, or whether any of them employ an Aſſiſtant or Deputy, diſtinguiſhing the name of ſuch Hearth-money Collector as does not act himſelf, and ſpecifying how long he has neglected ſo to do.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
13th May 1803.

Sir,

The Board direct, that you do forthwith acquaint each Diſtiller and Maltſter in your Diſtrict, that it is incumbent on them to work (at leaſt) the quantity they are bound to do by Law, in the preſent and every future year, as they are determined hereafter not to attend to any application for a Surcharge ariſing from ſhort work, but to put the Law in full force for the recovery thereof; and you are to acknowledge the Receipt of this Order.

By Order of the Commiſſioners.
George Waller.

GENERAL ORDER.

Exciſe Office, Dublin,
8th July 1803.

Sir,

The Board direct, that you do iſſue Orders to all your Officers for taking an Account of all the Stocks of Malt and Wine on hands in your Diſtrict, on the 24th June laſt, and that you do return the ſame to them without loſs of time.

And the Board having, by their General Order of the 2d inſtant, directed, that an Account of the Stock of Malt on hands ſhould be immediately taken: —

You are to acquaint your ſeveral Exciſe Officers, that the Stock required is that which was on hands on the 24th ultimo; and that if any other Returns have been made, they will not anſwer, as thoſe required muſt ſpecify the Stock on hands on that day; and which they are to loſe no time in doing, on pain of the Board's higheſt diſpleaſure.

By Order of the Commiſſioners.
George Waller.

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GENERAL ORDER.

Excise Office, Dublin,
13th July 1803.

Sir,

The Board direct that the several Surveyors of Excise, in your District, do settle the Stock Account of every Maltster, or other person having Malt in their possession on the 24th ultimo, which they were required to return to the Board by their late General Order; and as a limited time is given for the payment of the additional duty of 1*s.* 1*d.* per barrel, chargeable on the Stock on hands at that day; that the Surveyors do call on the Malsters, or other persons having Malt in their possession, to sign said Returns, as an acknowledgment of their having such Malt so in their possession at that time; and if any Returns have been made to the Board not signed as before mentioned, other Returns are to be made conformably to what is hereinbefore directed; and in case any Malt for the removal of which from any place in Ireland to any other place within the same, either coastways, by canal or by land carriage, for which a coast Cocket or Permit shall have been granted before the said 24th of June last, and which shall arrive at the place of destination on or after said time, such Malt is to be subject to the said additional duty, and returned in the subsequent Voucher accordingly; and such additional duty, *on all Malt subject thereto*, is to be returned in the next Vouchers, separately from the month's charge.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
13th July 1803.

Sir,

The Board enclose you an Advertisement, containing an extract of an Act of Parliament, lately passed the House of Commons of the United Parliament, laying an Excise Duty on Wines in the possession of any person dealing therein on the 24th ultimo, for your information, and that of your Officers, as well as all others concerned therein; and the Board direct you to have said Advertisement published in any Newspaper printed in your District, for three successive times.

By Order of the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin,
16th July 1803.

Sir,

Enclosed you have a Schedule of the additional Duties, stating the periods from which the said Duties become chargeable; and the Board direct, that you do give immediate directions to all your Officers to charge the Duties as therein directed.

By Orderof the Commissioners.

George Waller.

GENERAL ORDER.

Excise Office, Dublin.
14th September 1803.

Sir,

The Board direct, that you do call upon the several Distillers in your District, the Dimensions of whose Stills and places of Residence legally entitle them to be licensed, and who intend Distilling for one year from the 29th September next, to propose and perfect before you a Bond, with two or more sufficient Sureties, to work 150 days in the year, and to pay all such Duties as shall accrue during the continuance of the said Licence; and you are, immediately after they have entered into such Securities, to report the same to the Board, returning at the same time the Surveyors Certificate of the Dimensions and Content of each Still, in which are to be included the head, and every appendage thereto, as high as the steam can ascend, whereupon a Licence will be granted; and the Board being determined that, prior to such Certificate being transmitted, the Surveyors shall actually and carefully gauge such Still in manner aforesaid, and the several Utensils of each Distiller in their respective Surveys, they therefore direct,

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direct, that you do give immediate notice thereof to each Surveyor, in order that they may proceed on that buſineſs in due time; and you are to acquaint them, that the Board will require an Affidavit to be annexed to each Certificate, and ſworn before you, or a Commiſſioner for taking Revenue Affidavits (not being a Surveyor of Exciſe) that they have actually and carefully gauged the Still or Stills, including the Heads, &c. and the ſeveral Utenſils, of each perſon applying for Licence, the day on which the Duty was done, which is to be particularly mentioned, and that the Dimenſions and Content of the Still or Stills, as alſo the ſeveral Utenſils, are true and juſt in every particular, to the beſt of their knowledge and belief; and the Surveyors are to take care that the Dimenſions and Content of every Still, and the Utenſils of the Diſtiller, be inſerted in the Officer's Books; and as the Law ſubjects to forfeiture all Stills which can contain four gallons more than mentioned in the Licence, you are to acquaint the reſpective Surveyors, that the Board will give Directions to all Inſpecting Officers to be particularly careful in aſcertaining the true Content of each Still, and the ſeveral Utenſils, on each future inſpection, and immediately to ſeize any Still they ſhall find to be undergauged, and to report the name of the Surveyor upon whoſe Certificate the Still was licenſed; and you are to aſſure the Surveyors, that the Board will inflict a heavy puniſhment for any impropriety that ſhall appear in this part of their duty.

At the time of Diſtillers entering into Security, as before mentioned, you are to acquaint them, that if they neglect to work the enſuing year the proper number of days they will be charged with the deficiency, and you are, at the end of the year, to take care in caſe of any ſuch deficiency to bring the ſame to charge in the Voucher, purſuant to the ſaid Act.

You are to obſerve, that the ſaid Act aſcertains the number of Charges of Low Wines, for which the Diſtiller is to be charged with Duty in the twenty-five working days, and for every day after in which he ſhall continue to be chargeable, and alſo aſcertains the quantity of Spirits for which he ſhall be charged with Duty, both on the decreaſe of Waſh, and decreaſe of low Wines or Singlings, or where the Still is charged with either.

It will be neceſſary for the Officers to attend to the Clauſes in the ſaid Act, which ſpecify the number of Doublings which Stills of every Dimenſion are obliged to make, and the proportion of Spirits for which Duty is to be charged on each Doubling, and to charge the Duty accordingly: ſuppoſe a Still is of the Content of twelve hundred gallons, ſuch Still is to be charged with Duty for no leſs than twenty charges of Singlings in twenty-five working days, and as one-twelfth is allowed for liberty to work, the quantity of Singlings for which Duty muſt be charged, cannot be leſs than eleven hundred gallons; and if the Singlings be from Corn Waſh, the Law charges, with Duty two-fifths of ſuch Singlings as Spirits, therefore the quantity of Spirits at each Doubling with ſuch a Still for which Duty is to be Charged muſt be four hundred and forty gallons, and a ſimilar method is to be obſerved in reſpect of Stills of all other Dimenſions, according to the number of Doublings they are obliged to make, but if the Singlings be from Molaſſes Waſh, one-half is to be charged with Duty as Spirits.

And if any Diſtiller ſhall not produce to the Officer who return the Spirit Vouchers, Permits for conveying into the Diſtillery from the Stores one barrel of Malt for every 14 gallons of Spirits contained in any Voucher, you are to take care that in ſuch Voucher he be charged with ſuch further Sum as ſhall be equal to the Duty of the quantity of Malt, which ſhall be deficient of one barrel for every 14 gallons of Spirits in the Voucher, and if the Quantity of Spirits in the Voucher ſhall not amount to the rate of 10 gallons for every barrel of Malt Permitted, you are to take care that the Officers charge in the Voucher ſuch further Sums as ſhall be equal to the Duty on Spirits at the rate of 10 gallons for every barrel of ſuch Malt, Specifying in each caſe the ſeveral quantities, to ſhew that the Charge is correctly computed, and the Diſtillers are to be apprized of this, and the Board will conſider any Officer who makes a defective Return, by which the neceſſity of a Surcharge is induced by the Examining Officer, to be unqualified for his Office.

And

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And the Board underſtanding that Diſtillers have been ſuffered to work in many Diſtricts without performing the Requiſites and obtaining Licence agreeable to Law, acquaint you, that they will ſeverely puniſh any Officer who ſuffers any Diſtiller to begin to work after the 29th of September, without being regularly licenſed by the Board, and they will hold you accountable for any loſs that may ariſe to the Revenue where the forms of the Law have not been attended to.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
27th September 1803.

Sir,

You are to acquaint the ſeveral Surveyors of Exciſe in your Diſtrict, that the Board are ſurprized they have not ſent up the Dimenſions and Contents of the different Stills, ſo as to obtain Licences for working after the 29th Inſtant; and they direct them to take care that no Diſtiller be ſuffered to work without being firſt licenſed; and you are to acquaint the Diſtillers in your Diſtrict, that if they ſhall be found at work without being licenſed, they will be puniſhed according to Law, and the Officer ſuffering the ſame will bring on himſelf the Board's moſt ſevere diſpleaſure.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
30th September 1803.

Sir,

You are to call upon the ſeveral Surveyors of Exciſe in your Diſtrict, to return to you (to be laid before the Board forthwith) the Dimenſions and Content of each Still within their Survey, with the names of the perſons the Diſtiller propoſes as his Securities, for executing his workings according to law; and in future the ſame mode is to be purſued and laid beforethe Board by you one week previous to the 29th September in each year, ſo as that a Licence can be made out and forwarded before ſaid day.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Exciſe Office, Dublin,
10th October 1803.

Sir,

The Board direct, upon the Receipt of this Order, no Oats, ground or unground, be ſuffered to be diſtilled, except ſuch as may be now actually ground prepared for Diſtillation, and in the Diſtiller's poſſeſſion; and the Officers are immediately to viſit each Diſtiller's Stillhouſe, Warehouſes, and Stores, and return to the Board the ſtate of each, and the quantity of Oats in the proceſs above ſtated, and the quantity in the raw or unground ſtate.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
21ſt October 1803.

Sir,

The Board direct, that you do take immediate Steps for hearing all untried Informations and levying all outſtanding fines, for the purpoſe of completely regulating and cloſing your Information Books on or before the 5th of January next, immediately after which day you are to return them to the Examiner of the Information Books, on pain of the Board's diſpleaſure, as otherwiſe he will not have ſufficient time to examine them, and give the neceſſary Certificates previous to the day when all the Collectors Accounts are to be cloſed.

And the Board further direct, that you do return to them forthwith an Account of all Informations at preſent untried in your Diſtrict, and of Fines remaining uncollected, diſtinguiſhing the date when each Information was entered, or each Conviction took place, when the Warrant was iſſued, and to whom, for levying each Fine, and the Reaſons why ſuch Informations were not tried or the Fines levied, as the caſe may be, in order that the Board may judge whether there has been due attention and activity in this buſineſs.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
31ſt October 1803.

Sir,

The Board direct, that the ſeveral Gaugers in your Diſtrict, do viſit the Diſtilleries in their reſpective walks every Sunday, in addition to their other viſits, and that the Surveyors of Exciſe do keep check upon them, and ſee that this Order be punctually complied with.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
31ſt October 1803.

Sir,

The Board direct, that the Gaugers Books of your Diſtrict, be returned with the Vouchers that end at each quarter.

By Order of the Commiſſioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
7th November 1803.

Sir,

The Board direct, that you do return to them immediately an Account of the Amount of Duty received on the Stock of Wines on hand, returned by you under the Act of laſt Seſſion, to the 5th Inſtant.

By Order of the Commiſſioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
21st November 1803.

Sir,

Mr. Swan, Inspector General of Ireland, having in his letter to the Board, dated this day, stated, "That it appearing the annual demand from the several Districts in Ireland, "for Malt, Notice Books, and Specimen Papers very considerably exceed the number "actually requisite, and recommending that orders should issue to each Collector, that "their demand for Notice Books and Specimen Papers should not exceed four of "each description for the year for each Malthouse at work; and that if any Malt-"Houses commence working after such demand, an application should be made "by the Collector for Notice Books and Specimen Papers for such Malthouse, and "that particular directions should be given, that the Books and Papers given in "one quarter, should not be made use of in the succeeding quarter; and that the "several Collectors should be directed to pay due attention, that all Notice Books "and Specimen Papers delivered by them to their respective Officers, be returned "quarterly, and transmitted with the Stock Books to Dublin, which will not only "tend to prevent frauds, but enable the Collectors, at the close of the year, to "account for the number of Notice Books; and Specimen Papers received by "them that directions should be given by the Collectors to the several Surveyors "of Excise, in their respective Districts, to be very particular in delivering each No-"tice Book and Specimen Paper to the Maltsters, and to take particular care that "the Blanks at the top of the Specimen Paper for the Number, District, Names, "&c. are all filled up before they are issued."

The Board direct, that the above regulation do take place accordingly, agreeably to the Inspector General's Report, and you are to acquaint your respective Surveyors of Excise, that the Board expect they will pay a due attention to those Regulations, and that any omission or neglect on their part will be considered as an offence of very great magnitude, and punished accordingly.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
12th December 1803.

Sir,

Mr. Edwards, Solicitor, having by his letter, dated this day, stated, that the Law directs, when Goods are seized for breaches of the Excise Laws, the persons claiming such Goods, shall, with two Sureties, enter into Bond in the Penalty of £. 100. conditioned to pay the costs occasioned by such claim, in case of condemnation; or in default of giving such Security within the time limited for entering claims, judgment of condemnation for want of claim may be given; and as considerable expence is incurred by the Crown in prosecuting Informations before the Sub-commissioners of the several Districts, against Goods seized and claimed: and after judgment of condemnation has been obtained, the claimants frequently appeal, whereby further expence is incurred:

The Board direct, that you (and Clerk of the Informations) do transmit to them all Bonds entered into by persons claiming Goods, in order that in cases where judgment of condemnation shall have been had, that proceedings may be taken for recovery of the costs incurred by the Crown, which they are of opinion will in a great measure operate to prevent vexatious appeals.

By Order of the Commissioners.

A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
26th December 1803.

Sir,

The Royal Assent having been given to the Bill for prohibiting Distillation from Oats or Oatmeal, till 25th March 1805—

The Board direct, that you do enjoin the several Excise Officers in your District, to use their utmost Vigilance in detecting and prosecuting to conviction, all persons who shall be found offending against the Law; and you are to give notice to all persons concerned, that the Board will rigorously enforce the payment of all Penalties that shall be incurred upon that account.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
28th December 1803.

Sir,

You are not to act upon the Board's General Order of the 26th Instant, until further order.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
30th December 1803.

Sir,

Enclosed is a Proclamation of the Lord Lieutenant and Privy Council, dated the 29th Instant, prohibiting the Distillation of Spirits from Oats or Oatmeal in Ireland, which you are immediately to communicate to all your Officers, as well as all others concerned therein; and the Board direct, that notwithstanding their General Order of the 28th Instant, you do carry their General Order of the 26th Instant, into full execution, and that your several Officers do see that the said Proclamation be fully enforced; and for your and their more particular information and direction, an Abstract of the Law lately passed on this subject, will be sent to you in a post or two.

By Order of the Commissioners.
A. Worthington.

INLAND GENERAL ORDER.

Excise Office, Dublin,
10th January 1804.

Sir,

The Board direct, that you do return to the Accountant General your Quarter's Accounts, with the several Documents for the Quarter ending the 5th Instant, at the time required by the Board's Regulations on that head, on pain of their displeasure.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
11th January 1804.

Sir,

The Board direct, that you do forward immediately to the Quit Rent Office, the necessary Books and Papers relative to that Department, otherwise the Certificate required by the Accountant General cannot be made out in the time appointed by the Board.

By Order of the Commissioners.
A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
21st January 1804.

Sir,

The Board acquaint you, that it was not intended by their Order of the 12th December last, that all Bonds entered into by persons claiming Goods seized should be transmitted to them, but that those only should be sent up when Goods shall have been condemned, in order that proceedings should be had thereon for recovery of the Costs incurred by the Crown, in which case the Costs and Expences attending the same are to be returned with the Bond; and the Officer taking said Bonds, are to take care that they are perfected by solvent Sureties, as the Board will hold the persons before whom such Bonds shall be taken accountable for the same.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
28th February 1804.

Sir,

The Board direct, that you do report whether any Surcharges have arisen in your District for short work of Strong Waters or Malt, in the year ended the 29th September last, and which have not since been paid; and if any such have arisen, to distinguish the particulars thereof, and at the same time to state whether Informations have been entered or other subsequent Proceedings had for recovery of the same; and that you do report whether you communicated to the several Distillers and Maltsters the Board's General Order of the 13th May last, on this subject; and you are required to answer this Order by return of post.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
16th March 1804.

Sir,

The Board direct that you do transmit to the Examiner of Gauger's Books a copy of the Registry of each Malt-house licensed in your District, and in future immediately, on the Licence being granted, you are to transmit a similar Return.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
22d March 1804.

Sir,

The Board direct, that you do return to them forthwith an Account of the Stock of Malt and Spirits on hands in your District on the 25th Instant, in possession of each Maltster and Distiller, with the amount of Duty due by each.

By Order of the Commissioners.
A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
22d March 1804.

Sir,

Mr. Swan, Inspector General of Excise and Licences of Ireland, having, in his letter, dated this day, laid before the Board a Schedule of the alterations in the New Licence Duty, passed the present Session, approved of by their Solicitor;

Enclosed are copies of the same, and the Board direct, that you do charge the Duties as therein directed.

By Order of the Commissioners.
A. Worthington.

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GENERAL ORDER.

Excise Office, Dublin,
23d March 1804.

Sir,

Mr. Edwards, Solicitor, having in his letter, dated the 5th January last, laid before the Board several forms and proceedings proper to be taken for recovery of the penalty imposed by Law on a Parish or Townland respectively, wherein an unlicensed Still has been seized, together with Instructions necessary to be observed in carrying the Proceedings into effect; and those Forms and Proceedings having been prepared with reference to the late Law on the subject, and have been approved of by Counsel;—

Herewith you will receive a copy of the Instructions and Proceedings, and the Board direct, that you do communicate the same to your respective Officers, in order that immediate and proper steps shall be taken by them to recover the said Penalties.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
27th March 1804.

Sir,

The Board enclose you a copy of the Solicitor's Report, with a list of Excise Duties, as altered in the present Session of Parliament, and you and your Officers are to pay due attention thereto.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
26th May 1804.

Sir,

It being indispensably necessary for the Board to declare, that they will not hold any of their Officers justifiable in proceeding on Inspection, or to execute any Information, out of the sphere of his own immediate duty, on any less authority than that of the Board itself, signified by the letter of their Secretary, or acting Secretary;—

The Board acquaint you, that it is not however intended hereby to prevent any Member of the Board, when happening to be at a distance therefrom, and receiving any information of frauds carrying on in that part of the country, from sending such Officer as he may think fit to select from that or any neighbouring District, to proceed to execute the same, nor is the Officer so called on intended, under these circumstances, to be precluded from paying prompt obedience to such Order.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
12th June 1804.

Sir,

The Board finding that the practice of the Officers in taking up Excise and Licences is in several Districts not only not discountenanced, but even sanctioned by the Collectors; that numberless cases of fraud and peculation have occurred in those parts of the kingdom where this practice has been suffered to exist; and that the repeated Orders which have been issued to prohibit it, though they ought to have proved the sense the Board entertain of its injurious tendency, have not been attended to as they should have been either by the Collectors, or their subordinate Officers;—

The

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The Board desire to impress upon your mind, and that you do not fail to communicate the same to your Officers, their determination to enforce these their existing Regulations in the most rigorous manner, not only by the immediate dismissal of any Officer who shall on any account presume to take up either Excise or Licence Money, but also by considering any Collector receiving the same from the hand of any such Officer, as partaker with him in the same offence.

And the Board direct, that you do furnish each of your present Officers with a copy of this Order, and likewise every Officer who shall hereafter be appointed to your District (for which purpose a sufficient number have been ordered to be printed) that none may plead ignorance of the same; and you are to keep a copy of the said Order constantly posted up in the Excise Office, for the general information of all concerned.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
30th June 1804.

Sir,

It appearing to the Board that a Fee on each Receipt for the payment of Inland Excise has been received in some Districts, which they consider as a most unwarrantable imposition, tending to amerce for his punctuality any person appearing duly to pay his Duties to the Crown:—

The Board inform you, that they consider this Fee as totally subversive of every just Revenue principle, and that they are determined to put an end to so improper an exaction; and that you are therefore to take notice, that the proof of such a Fee being again received in any Collector's Office, will be followed by their directing a Surveyor General immediately to take charge of such District.

By Order of the Commissioners.

A. Worthington.

GENERAL ORDER.

Excise Office, Dublin,
3d July 1804.

Sir,

The Board inform you, that they have given directions where Surcharges have accrued for short work on Strong Waters in the year ending 29th September last, that the amount be enforced forthwith; and they acquaint you moreover, that finding much loss to have accrued to the Revenue by the neglect or forbearance of Collectors and their Officers in respect to not enforcing the payment of Arrears, whether arising from Surcharges or otherwise, you are therefore to take notice (once for all) that it is the Board's determination to enforce the payment of all Surcharges in the same manner, and with equal promptitude, as any other Duties due to the Crown; and you are, within fourteen days from the receipt of the present Order (or as much nearer as may be) to return to the Board an account of every Surcharge unpaid in your District, stating the particulars thereof, and also specially the steps taken by you to enforce payment of the same; and you are to be aware, that where the Board shall observe that due exertion has not been used, they will take into consideration the charging you with the amount of such Arrears as part of your balance, in order that you may be drawn on for the same: And they further inform you, that if it shall appear that any Collector shall, in case of non-payment of any branch of the Excise, have omitted to enter the proper Informations in due time, and to have proceeded through all the stages of the Law to the execution of the Sub-commissioners Warrant, and the sale under the same, and also the Warrant of Attachment, where the same shall have been necessary, without delay, whether the party may have petitioned the Board or not, the Board will take into consideration the ordering such Collector to charge himself with such Arrear as cash received.

And

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And the Board acquaint you, that if it ſhall at any time appear that the Surveyor or other Officer to whom a warrant is given to be executed, ſhall preſume to take upon himſelf to delay the execution thereof, you are immediately to ſuſpend ſuch Surveyor or other Officer, and notify the ſame to the Board.

And that you may have before you, together and in one and the ſame General Order, an invariable rule for your proceedings, and thoſe of your Officers, in all caſes relating to the enforcing payment of Exciſe, whether Surcharges or otherwiſe, and alſo for the prompt levying all Fines, on whatever account incurred, you are to underſtand the ſeveral directions hereinbefore mentioned to be intended by the Board to apply to each and every caſe, whether of Exciſe, Surcharges, or Fines; and that it is the Board's determined reſolution moſt ſtrictly to enforce the obſervance of the ſame.

By Order of the Commiſſioners.

A. Worthington.

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Chief Secretary's Office—ORDERS, &c. to the Commiſſioners of Stamps.

I.—1. Copies of all LETTERS from the Office of the Chief Secretary of the Lord Lieutenant of Ireland, to the Board of STAMPS; reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues of IRELAND;—ſince 1ſt January 1800.

1. ORDERS FROM THE OFFICE OF THE CHIEF SECRETARY.

Dublin Caſtle, 24th Auguſt 1801.

Gentlemen,

I have it in command, from the Lord Lieutenant, to deſire you will tranſmit to me, with as little delay as poſſible, for the immediate information of His Excellency, a Return of the Eſtabliſhment of your Officers, exactly correſponding with the encloſed form, and ſpecifying correctly the information required in the reſpective columns thereof, where the heading ſeverally apply to the conſtitution and eſtabliſhment of your Office, or to any points connected therewith; as alſo to ſtate the attendance and duties of your Department.

His Excellency further deſires, that the Return now required from you, may be completed, as if to be verified upon oath; and alſo, that it may be ſigned by the proper Officer or Officers.

I have the honour to be,

Gentlemen,

To the Commiſſioners of Stamp Duties.

Your moſt obedient humble Servant,

CHARLES ABBOT.

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FORM of a RETURN to be made from the COMMISSIONERS

ESTABLISHMENT OF OFFICERS.								GROSS RE					
No of Officers.	Rank of Officer.	His Name.	By whom appointed	How appointed.	Duration of Intereſt, &c. for Life, or Years, or during Pleaſure.	Executed in Perſon, or by Deputy; and if by Deputy, by what Authority.	When appointed.	By whom paid.	Increaſed Salary, and fixed Allowances (if any).	By whom paid.	Amount of Fees, and by what Authority eſtabliſhed.	By whom paid.	Other Emoluments (if any).

See alſo letter (circular) requiring information as to HOURS OF ATTENDANCE, and DUTIES of each Office

N. B.—Any Variation in the Profits, Hours of Attendance, or Duties, and

Dublin Caſtle, 9th October 1801.

Gentlemen,

In conſequence of the ſeveral Returns lately made by your Board to the Lords of the Treaſury, and of a repreſentation made by their Lordſhips, that it is expedient that your Board ſhould prepare, without delay, a Statement of ſuch Meaſures as you may have to propoſe, for the better Collection and Management of the Stamp Duties;

I am commanded, by the Lord Lieutenant, to deſire that you will forthwith aſſemble, and ſit from day to day, until the arrangement of the meaſures requiſite upon this important ſubject ſhall be finally adjuſted.

I have the honour to be, Gentlemen,
Your moſt obedient humble Servant,

To the
Commiſſioners of Stamp Duties.

CHARLES ABBOT.

Dublin Caſtle, 19th October 1801.

Gentlemen,

I ſend you herewith, by command of the Lord Lieutenant, a Paper which has been laid before His Excellency, containing obſervations, tending to ſhew the neceſſity of ſome further regulation to enſure a general ſupply of the Stamps, required by Law, on Civil Bills, Proceſſes, Decrees, Renewals, &c.

And His Excellency requeſts you will conſider the ſame, and report your opinion thereon.

I have the honour to be, Gentlemen,
Your moſt obedient bumble Servant,

To the
Commiſſioners of Stamp Duties.

CHARLES ABBOT.

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OF TREASURY REVENUE ACCOUNTS; for the Year 1801.

RECEIPTS.				DEDUCTIONS.				NET RECEIPT.		Other Public EMPLOYMENTS.		OBSERVATIONS.
From whom.	Amount of Salary.		TOTAL Receipts.	Taxes.	Pay to Aſſiſtants and Clerks.	Other Deductions (if any).	TOTAL Deductions.	Net Receipt for 1800	Net Payment Amounts, upon an Average of the laſt Three Years.	Other Employments, Places, or Penſions, under Government.	Their Annual Value.	

reſpectively, to be ſent, ſigned by the proper Officer, and completed, as if to be verified upon oath. the Dates of ſuch Variation, to be ſet forth in the Column of OBSERVATIONS.

Dublin Caſtle, 19th October 1801.

Gentlemen,

I have laid before the Lord Lieutenant your letter of the 13th inſtant, repreſenting, that the Diſtributors for the towns of Claremorris and Kelruſh have not yet returned their Accounts to the 25th March laſt, although they have been repeatedly written to; and His Excellency has commanded me to ſignify to you his deſire, that you will diſmiſs the ſaid Diſtributors, and take the proper meaſures for enforcing a ſettlement of their Accounts.

I have the honour to be, Gentlemen,

Your moſt obedient humble Servant,

CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties.

Dublin Caſtle, 21ſt October 1801.

Gentlemen,

I am commanded, by the Lord Lieutenant, to ſignify His Excellency's deſire, that you will appoint Mr. Darcy Mahon, at preſent Inſpector of the Diſtributors, to be Inſpector General of Stamp Duties through Ireland, to act under ſuch Inſtructions as he ſhall from time to time receive from you; in which Inſtructions the ſaid Inſpector General is to be ſpecially charged to attend to the due Collection of this branch of His Majeſty's Revenues, the Detection of all Irregularities and Frauds practiſed therein, and the Suggeſtion of ſuch means for Improvement of the Revenue as upon his obſervations and experience ſhall appear to be conducive to this end; and, in conſideration of ſuch ſervice, to receive a ſalary of Five hundred Pounds a year, from the 29th day of September laſt, in full of all emoluments. Mr. Mahon's preſent

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preſent Office, and the Salary annexed thereto, to be diſcontinued from the ſame day.

And His Excellency will ſign the proper Warrant for placing the ſaid Salary on your eſtabliſhment accordingly.

I have, &c.

CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties,
&c. &c. &c.

Dublin Caſtle, 31 October 1801.

Gentlemen,

Your letter of the 17th inſtant, recommending ſundry appointments and regulations, neceſſary for the more effectual Collection of the Revenue ariſing from the Duties on Stamps, and for the better management of the Check office and Officers employed, having been laid before His Excellency the Lord Lieutenant for his conſideration:

His Excellency, after having maturely conſidered the nature and effect of the ſeveral Regulations propoſed, and alſo the letter of the Lords Commiſſioners of the Treaſury, dated the 13th inſtant, has commanded me to ſignify to you his approbation for your carrying the following Regulations, for the Department under your management, into immediate execution.

1ſt, As the Stamp Buſineſs, at the head office, begins daily in the Receiver General's Department, where all Monies received for Stamps demanded are firſt entered and paid, you are therefore to direct that his Day Book or Journal ſhall be in the ſame form, and kept in the ſame manner, as that in the Comptroller's office, wherein the entries of the ſeveral daily Warrants are made; and that ſo ſoon as the buſineſs of the day is over, a compariſon be made with the Comptroller's book, in order that each ſpecific Duty may be immediately checked; and, on their agreeing, the Receiver General's book be ſigned by the Comptroller, and the Comptroller's book by the Receiver General, which will be an authentic document or acknowledgment of the Receiver General's receipts for that day.

2dly, As it appears by your letter of the 17th inſtant, that the Comptroller has not been in the habit of conducting the buſineſs of his own office, which is of much importance, and that in his abſence it has been conducted by the firſt Clerk (who cannot have ſufficient authority to oblige the reſt of the Clerks in the office to do their duty, or keep their books in a regular and clear manner); and as you have ſtated that a Deputy is neceſſary for that office, His Excellency has thought proper to direct, that you do forthwith call upon the Comptroller to attend perſonally to the duties of his office; and that for the more effectually ſecuring the diſcharge of thoſe Duties, you do immediately appoint Mr. Mulock, the firſt Clerk in that office (who has conducted himſelf, according to your repreſentation, with diligence and ability) to be Deputy Comptroller, at a Salary of Two hundred Pounds per annum; and that you do further appoint the next Clerk in ſaid office, to ſucceed him, at a Salary of One hundred Pounds per annum; and that you do alſo aſſign to the junior Clerk a Salary of Seventy-five Pounds per annum; but you are to report to me, for His Excellency's information, as to the capability of thoſe two Clerks to perform their ſeveral duties.

3dly, The Lords Commiſſioners of the Treaſury, in their letter of the 13th inſt. recommend, that the Solicitor ſhould be placed in ſuch a ſituation as would enable him to do his duty with effect; and to do this, they have propoſed that his bills of coſts ſhould, in future, be paid. His Excellency has therefore, in conſequence of their Lordſhips recommendation, directed me to acquaint you, that the preſent ſalary of One hundred Pounds per Annum to the Solicitor ſhould be continued to him, but that the preſent allowance of One hundred Pounds per Annum, in lieu of coſts, ſhould be diſcontinued from the 29th Sept. laſt; and that all bills of coſts incurred in any proceedings under the direction of the Board, from that date, ſhould, upon being duly taxed, be paid by your authority, and charged in your Account of Incidents.

4thly,

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4thly, The Teller-out of ſtamped goods, whoſe buſineſs is done at preſent by one of the Stampers, ſhould have been called upon to attend his duty; and if from age, or other infirmities, he could not have complied, a repreſentation ſhould have been made to Government of his inability; but as you have, in your letter of the 17th inſt. recommended the preſent Teller, Sir George Maſſey, who is far advanced in years, to be otherwiſe provided for, His Excellency directs, that in conſideration of his inability and advanced age, he may, from the 29th September laſt, retire on his ſalary of Sixty Pounds a year, which you are to pay him, and charge the ſame in your incidental Account. And His Excellency alſo approves of your appointing Mr. Halpin, whom you ſtate to have executed the duty ever ſince the eſtabliſhment of the office, to ſucceed Sir George Maſſey, as Teller of Stamps, at a ſalary of Sixty Pounds per Annum. His Excellency thinks it neceſſary that the Teller ſhould keep two books, ſimilar to thoſe in the Comptroller's office for Daily Warrants, in one of which, all ſtamped goods taken out of the office are to be entered; and in the other are to be entered all ſtamped goods that are for the uſe of the Diſtributors; thoſe two books will contain the whole of the buſineſs done for the kingdom, and may prove a check on all parties.

5thly, The Lords Commiſſioners of the Treaſury, in their letter on the ſtate of your office, having recommended an addition of Two Inſpectors, His Excellency has taken the whole eſtabliſhment of Inſpectors into his conſideration; and with a view to the more effectual Collection of this branch of Revenue, he has thought fit to direct, that Mr. D'Arcy Mahon, one of the preſent Inſpectors, ſhould have a ſalary of Three hundred Pounds per Annum, in lieu of his preſent ſalary and emoluments, with an allowance of One Guinea per day for travelling expences, during the periods he ſhall be on actual ſervice, not exceeding, in the whole, Five hundred Pounds per Annum. His Excellency has thought fit to direct, that Mr. Thomas Irwin, another of the preſent Inſpectors, ſhould receive a ſalary of Two hundred Pounds per Annum, in lieu of his preſent ſalary and allowances, with an allowance of One Guinea per day for travelling expences as aforeſaid, not exceeding, in the whole, Four hundred Pounds per Annum. And His Excellency has directed, that Two additional Inſpectors, recommended by their Lordſhips, be appointed, with a ſalary of One hundred Pounds per Annum to each, with the allowance of One Guinea per day for travelling expences, not exceeding in the whole, to each, Three hundred Pounds per Annum.

It is His Excellency's pleaſure, that you ſhould require proper Certificates, that each of the ſaid Inſpectors have been actually on ſervice for the number of days in reſpect of which he is to be paid; and that they ſhall make quarterly Reports to your Board of their proceedings during the time of their being out on ſervice, and that Copies of thoſe Reports ſhall be forwarded to me, for the information of His Excellency.

6thly, The mode at preſent, and heretofore followed, of remitting the Stamp Duties, by Diſtributors making their payments to Revenue Collectors, muſt ſtill be followed till ſuch time as the diſtribution of ſtamped goods for the country is placed in the hands of men of character, property, and reſpectability; for, from the Reports of your Inſpectors, as mentioned in the letter of the Lords Commiſſioners of the Treaſury, it appears that men, not poſſeſſing any property, have been frequently admitted to be Diſtributors, and that ſureties have been perſons in ſimilar ſituations, by which means, and by ſuffering large Arrears to remain in the hands of the Diſtributors, this branch of Revenue has ſuſtained conſiderable loſs.

7thly. When rewards are neceſſary for extraordinary trouble or exertion in the execution of duty, His Excellency deſires that the ſervices performed may be laid before him; and, if it appears by your Statement that the Officers, &c. deſerve what you recommend, His Excellency will cauſe directions to be iſſued to you for payment.

8thly, Your Board having ſtated, in its letter of the 17th inſt. that, "You "hope to be excuſed in ſubmitting the many advantages that would ariſe from a "ſelect choice of perſons to fill the office of Diſtributor, and alſo that no perſon "ſhould be appointed to the inferior ſituations in the office without being pro-"perly qualified;"

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His Excellency has directed me to expreſs his ſurpriſe at ſuch a Statement, and deſires, in future, that ſo ſoon as a perſon is appointed to any ſituation in your Department, and appears not qualified to perform the duty required from him, that you do immediately report the incapacity of the perſon to me for His Excellency's information.

9thly, As His Excellency is deſirous to place the Officers at the head office in that ſituation, with regard to ſalary, which may at all times prove a ſtimulative to their exertion in the execution of their duty; I have it in command, to require you to lay before His Excellency a Statement of ſuch Salaries as you may think will be adequate to the ſervices performed by each, in order that the allowance for extra duty may ceaſe.

10thly, With regard to diſcontinuing the charge againſt the office in their Accounts of what you conſider as obſolete and deſperate debts, of which you mention there is no probability of ever recovering any part (ſuch as loſſes that Diſtributors have ſuſtained by the late rebellion, by fire, and other accidents, the robbery of the Receiver General's office, and Dublin Diſtributor's office) theſe are ſubjects that will require your ſpecial Report upon each, in order that His Excellency may have ſuch incontrovertible proofs laid before Him, as will enable Him, with due regard to the management of His Majeſty's Revenues, to give the neceſſary directions.

His Excellency is convinced, that the greateſt attention on your part is neceſſary for carrying the foregoing regulations into effect, and this, he conceives, cannot be done effectually, without the daily attendance of a Board, as now obſerved in the Cuſtoms and Exciſe; and His Excellency is pleaſed to direct, that a Return ſhould be made weekly to me, for His Excellency's information, naming the Commiſſioner's in attendance, in the ſame manner as is practiſed by the two before-mentioned Boards.

The Lords Commiſſioners of the Treaſury having further recommended, 1ſt, That particular attention ſhould be paid to the Balance and Stock in hands of each of the Diſtributors, prior to the ſending them freſh conſignments. 2dly, That each Diſtributor ſhould ſend quarterly and annual Accounts to the Comptroller's office, to enable him, when called on, to furniſh ſuch Accounts as may be required. 3dly, That the greateſt exertion be made to prevent the extenſive frauds that are committed by the Hatters evading the Duty. 4thly, That the Inſpectors, in the proſecutions which they may have occaſion to carry on againſt any perſon for violation of the Laws, may be duly ſupported. 5thly, That the Solicitor ſhould be immediately directed to ſue the ſeveral Diſtributors that have been diſmiſſed, and their ſureties, and alſo the ſureties of deceaſed Diſtributors, for the Balances that appear to be due by each. 6thly, That the Inſpectors Reports, relative to Diſtributors or their ſureties dying, may, upon all occaſions, be immediately attended to, and that Inſpections be frequently made. 7thly, That particular attention be paid to the Reports of your Inſpectors, with regard to the Printers who publiſh without Licenſe, and without ſecurity being paſſed by them.

I have it further in command to acquaint you, that it is His Excellency's deſire, you ſhould forthwith carry into effect the ſeveral foregoing recommendations of the Lords Commiſſioners of the Treaſury; and alſo that you direct an immediate reviſion of the ſureties of Diſtributors to be made, and new bonds taken for a Sum adequate to the value of the ſtamped Articles uſually entruſted to each; and ſuch reviſion to be reported on every viſit of an Inſpector, that ſo the death or inſolvency of any may be remedied by requiring new ſureties.

And the Lords Commiſſioners of the Treaſury in their letter of the 27th inſtant, having repreſented to His Excellency, 1ſt, That forged Stamps are vended in the city and country.

2dly, That forged Stamps and Dies have been brought to your office by Majors Sirr and Swan; and that ſuch information has alſo been ſent to you as would lead to a detection of the parties concerned in ſuch illicit practices.

3dly, That Stamps have been granted to perſons in the City of Dublin for the purpoſe of retailing them, who prove to be improper perſons for that truſt.

4thly. That Stampers, working in the Stamping Room, are admitted to retail Stamps.

It

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It is therefore His Excellency's deſire, that directions may be forthwith iſſued to your Inſpectors, to examine (ſo far as the Law will admit) the ſtock in the ſhops of the ſeveral venders of ſtamped goods in Dublin.

And alſo that you do report to me, for the information of His Excellency, the Proceedings that you have taken in conſequence of the information that was ſent to you for the detection of the parties concerned in theſe forgeries.

His Excellency further deſires, that you will give attention to the character of thoſe who may apply in future for Stamps to vend in the City, that their number ſhould be limited to fifteen, or ſuch other number as you may report to be proper; that thoſe perſons ſhould be reſident in ſuch parts of the city as may appear moſt convenient for the Public; and that you will not admit any perſon in employment under your Board, in the cuſtody or preparation of Stamps, to vend the ſame.

Upon the whole matter, His Excellency, after taking into conſideration theſe ſeveral repreſentations, together with the contents of your letter to me, dated the 29th inſtant, in which you particularly ſtate that you are preparing ſuch a Statement as may enable His Excellency to form an opinion of the number of new diſtricts neceſſary to be appointed in different parts of the country, thinks it unneceſſary to give you any further directions at preſent for the better Collection of the Duties ariſing from Stamps; but he cannot help obſerving, that to remedy the evils that have happened in the management of this branch of the Revenue, it will require from you the greateſt exertion, and a conſtant attention to the regulation of the ſeveral check offices in Dublin, and to the conduct of the different Officers in the country.

His Excellency will take an early opportunity of conſidering the means by which the Buſineſs of your Department may be accommodated with more ſpacious offices; but it is His Excellency's pleaſure, that in the mean time you ſhould report to me, for His information, the weekly proceedings of your Board for carrying into effect the ſeveral meaſures to which he has thought it neceſſary at this time to direct your particular attention.

I have the honour to be, Gentlemen,

To the Commiſſioners of Stamp Duties.

Your moſt obedient humble Servant,

CHARLES ABBOT.

By the Lord Lieutenant General and General Governor of Ireland.

HARDWICKE.

WHEREAS it has been repreſented unto Us, that it would be adviſable that a Deputy Comptroller of Stamp Duties ſhould be appointed; and that from the great increaſe of labour in the Comptroller's Office, it would be reaſonable to increaſe the ſalary of the Junior Clerk in the ſaid Office: We do hereby authorize and require the Commiſſioners of Stamp Duties to place a ſalary of Two hundred Pounds a year on their eſtabliſhment for the Deputy Comptroller of Stamp Duties, and to pay the Junior Clerk, in the Comptroller's Office, an additional ſalary of Fifteen Pounds a year.

And whereas it has alſo been repreſented unto Us, that the appointing two additional Inſpectors of Stamp Duties, would be the means of conſiderably increaſing His Majeſty's Revenues ariſing from thoſe Duties: We do hereby authorize and require the ſaid Commiſſioners of Stamp Duties, to pay a ſalary of One hundred Pounds a year each to Two additional Inſpectors, with an allowance of One Guinea per day while on actual ſervice, ſuch ſalary and allowance not to exceed, in the whole, Three hundred Pounds per annum to each of the Two additional Inſpectors.

And it being deemed more adviſable, that the Solicitor to the Commiſſioners of Stamp Duties ſhould be allowed his Bills of Coſts, and that his preſent allowance of One hundred Pounds a year, in lieu of ſuch Bills, ſhould be diſcontinued: We do hereby authorize and require the ſaid Commiſſioners to diſcontinue, from the 29th day of September laſt, the ſaid allowance of One hundred Pounds a year, now payable to their Solicitor, and that, in lieu thereof, his Bills of Coſts, incurred in any Proceedings under the Directions of the ſaid Commiſſioners from the ſaid 29th day of September, ſhall, upon being duly taxed, be paid by their authority, and charged in their

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their Accounts of Incidents; and for ſo doing this ſhall be a Warrant. Given at His Majeſty's Caſtle of Dublin, the 10th day of November 1801.

By His Excellency's Command.

CHARLES ABBOT.

Shannon.
Frankfort.
M. Fitzgerald.

A Salary of Two hundred Pounds a year for a Deputy Comptroller; Ditto of £. 100 a year, &c. each, for Two additional Inſpectors; and the Bills of Coſts of the Solicitor to be paid, and the £. 100 a year now paid to him, in lieu of Bills, to be diſcontinued.

Dublin Caſtle, 11th November 1801.

Gentlemen,

I have received the Return of your Attendance at the Board for the week; but as it does not ſpecify the Attendance on each day in the manner the Returns are made from the Boards of Cuſtoms and Exciſe, and as deſired by my letter to you on the 31ſt of October, I have the Lord Lieutenant's directions to deſire you will give Orders that the Returns do ſpecify the Attendance of the Commiſſioners on each day in the week.

His Excellency alſo deſires you will ſend to me, for his information, a weekly Report of your Proceedings for carrying into effect the ſeveral meaſures recommended to your attention, as deſired by my ſaid letter of the 31ſt of October.

I have the honour to be, Gentlemen,

To the
Commiſſioners of Stamp Duties.

Your moſt obedient humble Servant,
CHARLES ABBOT.

Dublin Caſtle, 26th November 1801.

Gentlemen,

The Lord Lieutenant deſires you will forthwith prepare and return to me, to be laid before His Excellency, a Scale of Salaries for all the Officers on your eſtabliſhment, including a ſuitable compenſation for all extra Allowances and other Gratuities now charged upon Incidents, which are to be aboliſhed henceforth; and that you will alſo prepare ſuch regulations as may ſettle the Attendance to be required of ſuch Officers, and prevent any claim for extra Service.

His Excellency deſires you will make ſuch allowance for the loſs alleged to be ſuſtained by Mr. Thomas Jones, Diſtributor of Stamps for the county of Mayo, in conſequence of the entrance of the French troops into the town of Ballina in the year 1798 (as ſtated in the affidavit encloſed in your letter of the 24th inſtant) and by other Officers, by reaſon of other occurrences during the rebellion, as you ſhall be ſatisfied are fairly eſtabliſhed by proof.

His Excellency has directed me to deſire you will diſcontinue, until further order, the weekly Report of your Proceedings, after you ſhall have reported for the preſent week.

I have the honour to be, Gentlemen,

To the
Commiſſioners of Stamp Duties.

Your moſt obedient humble Servant,
CHARLES ABBOT.

Dublin Caſtle, 28th November 1801.

Gentlemen,

The Lord Lieutenant deſires you will return to me, for His Excellency's information, an Account of all Allowances made by you to the Officers in your Department, for extra Duty on Attendance during the laſt ten years; diſtinguiſhing each Year, and each Officer, and the Amount of his ſeparate annual Allowance.

I have the honour to be, Gentlemen,

To the
Commiſſioners of Stamp Duties.

Your moſt obedient humble Servant,
CHARLES ABBOT.

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Dublin Caſtle, 4th December 1801.

Gentlemen,

I ſend you herewith the plans which were prepared, by Order of Government, in the year 1796, for fitting up the houſe in Mary Street, then purchaſed for a Stamp Office, but afterwards converted into a barrack, in conſequence of the diſturbances which aroſe; and as it may now no longer be neceſſary to occupy the ſaid houſe as a barrack, I am directed by the Lord Lieutenant to deſire you will reconſider the ſaid plans, and report your opinion whether the ſame will be proper and ſufficient for the accommodation of the Stamp Office, according to its preſent eſtabliſhment and circumſtances of buſineſs, or whether any and what alteration may be neceſſary to be made therein.

I have the honour to be, Gentlemen,

To the Commiſſioners of Stamp Duties. Your moſt obedient humble Servant, CHARLES ABBOT.

Dublin Caſtle, 22d December 1801.

Gentlemen,

I am commanded by the Lord Lieutenant to deſire you will furniſh me with the following Papers for His Excellency's information; viz.

A Copy of the Regulations by which you propoſe to enforce the Attendance of your Officers, in conſequence of the intended ſuppreſſion of extra Allowance, in which you will ſtate the Hours appointed for the Attendance of the different claſſes of Officers.

A Copy of the Forms propoſed to be uſed for demands of new conſignments of Stamps, when applied for by country Diſtributors.

A Copy of the Form in which it is propoſed the country Diſtributor ſhall make up his account quarterly.

A Liſt and Copies of all Letters to your Board from the Chief Secretary of the Lord Lieutenant, and from the Lords of the Treaſury, ſince the 20th of July 1800, with Copies of your Anſwers, excepting ſuch letters as relate merely to the appointment of Officers to ſucceed to vacant offices.

I have the honour to be, Gentlemen,

To the Commiſſioners of Stamp Duties. Your moſt obedient humble Servant, CHARLES ABBOT.

Dublin Caſtle, 31ſt December 1801.

Gentlemen,

The Lord Lieutenant deſires you will ſend to me, to be laid before His Excellency, a Return of your propoſed Scale of Salaries; ſpecifying, firſt, the preſent Salary of each Office; ſecondly, the extraordinary Allowance of each for one year, ending the 5th of January 1802; thirdly, the total Amount of Salary and extra Allowance; and, fourthly, the propoſed Salary.

His Excellency alſo deſires you will report, whether any of your Officers are incapable from age or infirmities, to execute their duty, and if there are any ſuch, you are to ſtate upon what terms you think they ſhould be permitted to retire.

I have the honour to be, Gentlemen,

To the Commiſſioners of Stamp Duties. Your moſt obedient humble Servant, CHARLES ABBOT.

Dublin Caſtle, 31ſt December 1801.

Gentlemen,

I have laid before the Lord Lieutenant Mr. Howard's letter of the 24th inſt. enclofing a Liſt of the Holidays kept at the Stamp Office; and recommending that the regular Hours of Attendance, in future, be from nine o'clock in the morning until three in the afternoon.

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And I am commanded, by His Excellency, to ſignify His approbation; and His Excellency deſires you will acquaint me, for his information, which of the Holidays kept in your office are kept by uſage, and which (if any) by Act of Parliament.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties.

Dublin Caſtle, 31ſt December 1801.

Gentlemen,

I have the Lord Lieutenant's command to deſire you will report to me, for His Excellency's information, your opinion upon any Amendment which may be neceſſary or uſeful in the Laws for the Collection and Management of the Stamp Office Duties, and that you will tranſmit the Forms of the Clauſes, or other Amendments, which you may recommend.

His Excellency alſo deſires you will conſider of the moſt effectual means of enforcing the Stamp Laws in reſpect to Promiſſory Notes and Bills of Exchange, particularly thoſe for the ſmaller ſums, and report your opinion thereupon.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties.

Dublin Caſtle, 4th January 1802.

Gentlemen,

I have the honour to ſend you herewith the eſtabliſhment of Salaries and Allowances for the Officers of the Stamp Office therein mentioned, which the Lord Lieutenant has been pleaſed to approve, the ſame to take place from and after the fifth day of January inſt.; and all Allowances, hitherto paid for extraordinary Attendance, to ceaſe from that day; and His Excellency deſires you will immediately give the neceſſary directions accordingly.

His Excellency has commanded me to ſignify to you his further pleaſure, reſpecting certain of the Officers and their Allowances upon the ſaid eſtabliſhment.

Firſt, That the perſon hereafter to be appointed Receiver General, on the next vacancy, ſhall receive no more than Five hundred Pounds per annum ſalary, inſtead of Six hundred Pounds, the ſalary of the preſent Officer.

Secondly, That the preſent Comptroller being unable to attend his duty by reaſon of his infirm ſtate of health, and a Deputy Comptroller having been appointed to take upon him the temporary diſcharge of the duty, the office of Deputy Comptroller ſhall ceaſe and determine on the next vacancy of the Comptrollerſhip, it being underſtood, that the Comptroller then to be appointed ſhall become an efficient Officer, performing all the duties of the Comptrollerſhip in perſon.

Thirdly, That Mr. Richard Cuthbert be appointed Regiſter of Warrants, at a ſalary of One hundred Pounds a year, whoſe duty ſhall be to keep an exact Account of all Warrants iſſued by the Board, ordering vellum, parchment, and paper to be delivered by the Warehouſekeeper of unſtamped goods to the Teller-in, to have them ſtamped for the ſupply of the warehouſe of ſtamped goods; alſo, to keep a ſimilar Account of all Warrants iſſued by the Receiver General for goods brought to the office to be ſtamped for ready money; thoſe entries to be made from the Warrants given to him by the Teller-out, after he has told the Stamps.

Fourthly, That the perſon hereafter to be appointed Warehouſekeeper of ſtamped goods, on the next vacancy, ſhall receive no more than two hundred Pounds per annum, inſtead of Three hundred Pounds, the ſalary of the preſent Officer.

Fifthly, That the perſon hereafter to be appointed Regiſter of Pamphlets and Newſpapers, on the next vacancy, ſhall receive no more than One hundred Pounds per annum, inſtead of One hundred and Fifty Pounds, the ſalary of the preſent Officer.

Sixthly,

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Sixthly, That Mr. Jonathan Fiſher be now appointed Deſigner, Engraver, and Repairer of Dies and Plates, and Regiſter of Dies and Plates, and Inſpector of counterfeit Stamps at the Law offices and elſewhere, at a ſalary of One hundred and fifty Pounds per annum. It is to be underſtood, that as Inſpector of counterfeit Stamps, he is to inſpect the counterfeit Stamps at the Law offices, whenever ſpecially directed by the Board ſo to do; and he ſhall teach the Inſpectors of Diſtributors all the private marks on the Stamps, whereby they may become fully competent to detect forgeries; it is alſo to be underſtood, that over and above his ſalary of One hundred and fifty Pounds a year, Mr. Fiſher is to receive extra payment for any new Dies or Plates engraved by him.

Seventhly, That the perſon hereafter to be appointed Houſekeeper, on the next vacancy, ſhall not, on any pretence, receive more than Seventy Pounds per annum; and if you ſhall at any time think fit to aſſign apartments in the office to the perſon now holding the appointment of Houſekeeper, the allowance of One hundred Pounds a year upon the eſtabliſhment, in lieu of ſuch apartments, ſhall be diſcontinued and ſtruck off the eſtabliſhment.

Eighthly, That each of the Inſpectors of Diſtributors be allowed at the rate of One Guinea per diem for travelling charges, when on actual duty, it being nevertheleſs underſtood, that ſuch allowance ſhall in no event exceed Two hundred Pounds in one year, to any Inſpector.

Ninthly, In conſequence of your Report of the 24th of December laſt, the Lord Lieutenant has added Five Stampers to the eſtabliſhment of the Stamp Office, at Forty-five Pounds a year ſalary to each; and it is to be underſtood, that thoſe and other Stampers, hereafter to be appointed, ſhall receive no more than Forty-five Pounds a year ſalary, until the number at that ſalary amount to Twelve; ſo that the eſtabliſhment of Stampers ſhall hereafter ſtand thus: Six at Fifty-five Pounds per annum, Twelve at Fifty Pounds, and Twelve at Forty-five Pounds.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties.

ESTABLISHMENT of SALARIES and ALLOWANCES for the following Officers of the Stamp Office in Ireland.

OFFICERS.	Salaries per Annum.
	£.
Firſt Commiſſioner	800
Four other Commiſſioners, each £. 500.	2,000
Secretary	500
Firſt Clerk in the Secretary's Office	200
Second D°, and Clerk of Poſtage, Stationary, and Cancelling	160
Third D°	75
Receiver Gen[l] (£. 500. only on the next appointment)	600
Firſt Clerk in the Receiver Gen[l] Office	250
(£. 50. of this Salary to ceaſe when the Receiver Gen[l] becomes efficient)	
Second D°	100
Third D°	75
Comptroller	400
Dep[y] Compt[r] (this office to ceaſe when the Comptroller becomes efficient)	250
Firſt Clerk in the Comptroller's Office	100
Second D°	75

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OFFICERS—*continued.*	Salaries per Annum.
	£.
Regiſter of Warrants	100
Solicitor	100
Warehouſekeeper of ſtamped Goods (£.200. on the next appointment)	300
Firſt Clerk to the Warehouſekeeper of ſtamped Goods	100
Second D°	75
Clerk of the Securities	100
Inſpector of Law Courts, Dublin	100
D° Cork	30
Regiſter of Pamphlets and Newſpapers (£.100 on the next appointment)	150
Warehouſekeeper of unſtamped Goods	75
Engraver of Dies and Plates, &c.	150
Inſpector of Dies and Plates	75
Teller of Stamps	100
Aſſiſtant Teller-out	55
D° Teller-in	75
Houſekeeper's Salary £. 50 In lieu of Apartments 100	150
N. B. Salary of next Houſekeeper not to exceed £. 70.	
Meſſenger	50
Watchman	50
Chamber Keeper	40
Superviſor of Stampers	100
Aſſiſtant D° and Inſpector of Inſurance Companies Books	80
Packer	60
Inſpector Gen[l] of Stamp Duties	300
Firſt Inſpector of D°	200
Second D°	100
Third D°	100
With a Guinea per Diem for travelling Charges, when on actual Duty to be chargeable on Incidents.	
The total Receipt of thoſe Inſpectors (incluſive of travelling Allowance) in no caſe to exceed to each Perſon as follows, viz.	
Inſpector Gen[l] £.500	
Firſt D° 400	
Second D° 300	
Third D° 300	
Six Stampers, at 55	
Nineteen Stampers 50	
Five Stampers 45	
Stampers hereafter appointed, ſhall receive no more than £.45. until the number at that ſalary amount to Twelve, ſo that the final Eſtabliſhment ſhall be Six at £. 55. Twelve at £. 50. and Twelve at £. 45.	

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BY the Lord Lieutenant General and General Governor of Ireland.

HARDWICKE.

WE do hereby approve of the foregoing Eſtabliſhment of Salaries for the Officers and others employed in carrying on the Buſineſs of the Stamp Office, and do direct and require you to pay the ſame from and after the fifth day of January inſtant 1802; and for ſo doing this ſhall be your Warrant. Given at His Majeſty's Caſtle of Dublin, the 4th day of January 1802.

By His Excellency's Command.
CHARLES ABBOT.

To the Commiſſioners of Stamp Duties.
Shannon.
Frankfort.
Loftus.

Dublin Caſtle, 13th January 1802.

Gentlemen,

I have the Lord Lieutenant's commands, to deſire you will give Orders to the proper Officer to make out and tranſmit to me, for His Excellency's information, an Account of the Incident Charges of your Board for one year, ending the 5th day of January 1802.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
CHARLES ABBOT.

To the
Commiſſioners of Stamp Duties.

Dublin Caſtle, 18th January 1802.

Gentlemen,

I am commanded, by the Lord Lieutenant, to ſignify to you His Excellency's deſire, that you will acquaint all your Officers that the Holidays hereafter named, and none other, are to be allowed in future; viz.

January:
The Circumciſion;
The Epiphany;
Queen's Birth-day;
King Charles the Firſt's Martyrdom.

February:
Aſh-Wedneſday.

March:
St. Patrick's Day;
The Annunciation.

April:
Good-Friday;
Eaſter-eve;
Eaſter-Monday;
Eaſter-Tueſday.

May:
The Reſtoration;
Whitſun-eve;
Whitſun-Monday;
Whitſun-Tueſday.

June:
The King's Birth-day;
St. John the Baptiſt.

July:
Battle of the Boyne;
Battle of Aughrim.

Auguſt:
The Prince of Wales's Birth-day.

September:
The King's Coronation;
St. Michael.

October:
The Iriſh Rebellion;
The King's Acceſſion.

November:
King William's Birth day;
Gunpowder Plot.

December:
Chriſtmas-eve;
Chriſtmas-day;
Saint Stephen's;
Saint John's;
Innocents.

 And

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And His Excellency further desires, that you will give particular attention that the foregoing orders are punctually obeyed.

I have, &c.
CHARLES ABBOT.

To the
Commissioners of Stamp Duties,
&c. &c. &c.

Dublin Castle, 27th February 1802.

Gentlemen,

The Accountant General having represented, that he cannot complete the Public Accounts until he receives the following Accounts from your Department; viz.

An Account of the gross and net produce and payments, into the Exchequer, of the Duties arising from Stamps in Ireland, in the year ended the fifth of January 1802, distinguishing each Duty:

And an Account of the Balances in the hands of the several Distributors of Stamps in Ireland, and in the hands of the Receiver General in Dublin, on the 5th of January 1801, and on the 5th of January 1802; distinguishing the Names of the Distributors, and of the Counties, Towns, &c.—

I am commanded by the Lord Lieutenant, to signify His Excellency's desire, that the Accountant General may be furnished with the said Accounts with all possible expedition.

I have the honour to be,
Gentlemen,
Your most obedient humble Servant,
A. MARSDEN.

To the
Commissioners of Stamp Duties.

Dublin Castle, 2d April 1802.

Gentlemen,

The Right honourable Charles Abbot having in his letter to you, dated the 31st of October last, signified the Lord Lieutenant's commands, "That you should order "your Inspectors to make a quarterly Report to you of their proceedings during the "time of their being out on service, and that Copies of their Reports should be "forwarded to him, for His Excellency's information;"

I am commanded by His Excellency, to desire you will cause your Inspectors to make their Reports to you, with every dispatch, for the quarter ending the 25th of last month, and that Copies of them be sent to me, as soon as may be, for His Excellency's information.

I have the honour to be
Gentlemen,
Your most obedient humble Servant,
A. MARSDEN.

To the
Commissioners of Stamp Duties.

Dublin Castle, 17th May 1802.

Gentlemen,

I am commanded, by the Lord Lieutenant, to desire you will report to him what Proceedings have been carried on by your Solicitor, during the last Assizes, against dismissed Distributors and their Securities, and the Representatives and Securities of deceased Distributors, for the recovery of the Arrears due to the Stamp Revenue; also, a Report of what Proceedings have been carried on against Country Distributors in arrears, and their Securities, including those who now print, and those who have ceased to print.

I have, &c.
A. MARSDEN.

To the
Commissioners of Stamp Duties,
&c. &c. &c.

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Dublin Caſtle, 7th January 1803.

Gentlemen,

I received your letter of the 5th inſtant, encloſing the Reports of the Inſpectors of Stamp Duties for the two and three laſt quarters reſpectively; and having laid the ſame before the Lord Lieutenant, His Excellency has commanded me to deſire you will require the Inſpectors, in future, to make to you regularly, and without fail, ſeparate Reports for each quarter, each Report to be delivered within fourteen days after the termination of the quarter to which it relates; and I am further to deſire that you will cauſe Copies of the ſaid Reports to be made immediately upon the Receipt thereof, and returned as ſoon as made to the Chief Secretary, to be laid before His Excellency the Lord Lieutenant.

Enough appears on the ſtate of theſe Reports which I have received, to make His Excellency regret that they had not been made and delivered quarterly, according to His Excellency's commands, already ſignified to your Board.

I am, Gentlemen,
Your obedient humble Servant,
WM WICKHAM.

Commiſſioners of Stamp Duties.

Dublin Caſtle, 3d April 1804.

Gentlemen,

I have received and laid before the Lord Lieutenant Mr. Smith's letter, encloſing a Report from Mr. Edward Wright, Inſpector of the Hat Duty; and it appearing therefrom, that the amount of the Duty received in the laſt year was not equal to what it ought to have produced, it being ſtated, that the manufacture of Hats, within the City, ſhould produce nearly Five thouſand Pounds, and that the Duty received amounted to Two thouſand and fifty-nine Pounds only;

I am commanded, by His Excellency, to ſignify His deſire, that you turn your attention to this ſubject, and forthwith adopt ſuch meaſures as may be proper to enſure a proper Collection of the Duty above-mentioned.

I have the honour to be,
Gentlemen,
Your moſt obedient humble Servant,
EVAN NEPEAN.

To the
Commiſſioners of Stamp Duties.

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STAMP OFFICE, DUBLIN, January 8th, 1805.

H. Howard.
William Gore.
Richd Pennefather.

1.—2. Copies of the RETURNS, Reports, and Proceedings, of the Commiſſioners for managing Stamp Duties in IRELAND, upon the Orders, Inſtructions, and other Documents, received by them from the Office of the Chief Secretary of the Lord Lieutenant, reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues ariſing from Stamp Duties;—ſince the 1ſt of January 1800.

Stamp Office, Dublin, 17th October 1801.

Sir,

WE the Commiſſioners for managing His Majeſty's Stamp Duties, in obedience to His Excellency's commands, ſignified to us in your letter of the 9th inſtant, that we ſhould prepare, without delay, a Statement of ſuch meaſures as we have to propoſe for the better Collection and Management of the Stamp Duties; and having, purſuant to ſuch commands, aſſembled and ſat from day to day, beg to report to His Excellency.

But previous to any efficient Regulations being recommended, which may embrace the whole of the Stamp Department, we humbly beg leave to repeat what we have ſo often ſuggeſted to Government, that it is abſolutely neceſſary to give us a new and adequate Office, and that the Salaries of the Officers on the preſent eſtabliſhment ſhould be raiſed; until that is done, it is uſeleſs to propoſe Regulations, which, ſituated as the office now is, cannot be carried into immediate effect; we ſhall therefore now confine our repreſentations to ſuch meaſures as, under the exiſting circumſtances, may be adopted.

The firſt object that demands our attention is the Comptroller's office; in its preſent ſtate, the great increaſe of the Stamp Revenue renders it extremely neceſſary that the checks upon receipts and payments ſhould be as effectual as poſſible, and the Accounts kept with a degree of clearneſs that may enable that Department to furniſh, in the moſt expeditious manner, correct Returns, with the particulars of each, whenever demanded; and as it appears to us, that thoſe Returns ſhould be made by ſome perſon in a more reſponſible ſituation than that of firſt Clerk in the office, we propoſe, with all ſubmiſſion, that a Deputy Comptroller be appointed, with ſuch a ſalary as His Excellency may think proper. And as Mr. Mullock, at preſent firſt Clerk in the Comptroller's office, has always conducted himſelf with diligence and ability, we wiſh to recommend him for the ſituation.

We alſo propoſe that a Regiſter of ſtamping Warrants ſhould be appointed, whoſe duty ſhould be to keep an Account of all Warrants iſſued by the Receiver General,

to

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to be compared every day with the Comptroller's book, which will be an additional guard againſt irregularity or the poſſibility of fraud.

The Solicitor's department particularly demands the immediate attention of Government; but as you ſeemed to be fully aware of the neceſſity of placing his office on an entire new footing, when laſt we had the honour of conferring with you, we preſume we need not make any particular Statement now on that head office, the duties of which conſiſt in the general inſpection of what is done by others, and where the Salaries given to the chief, are in conſequence of great pecuniary reſponſibility, may not ſo much require the conſtant attendance of the principals; but this cannot apply to the Teller of Stamps, whoſe buſineſs is done by one of the Stampers; and we beg to recommend, that the preſent Teller of Stamps, Sir George Maſſey, who is far advanced in years, may be otherwiſe provided for; and that Mr. Halpin, who has executed the duty ever ſince the eſtabliſhment of the office, may be appointed to that ſituation.

In a buſineſs conducted on ſo extenſive a ſcale, and which requires the agency of ſuch a number of Diſtributors, it muſt be expected that inſtances will occur of ſome of them being irregular in their Returns; but we have judged that the practice of withholding Stamps, even when remittances are not properly made by the Diſtributors, is injurious to the Revenue, as well as inconvenient to the Public; and we beg to aſſure His Excellency, that we have attentively conſidered the Regulations neceſſary to be adopted, in regard to the Diſtributors, in order to prevent, as much as poſſible, the accumulations of Arrears in their hands, and of their having more ſtock than is neceſſary for the ſupply of their diſtrict; and alſo to endeavour, as much as poſſible, to prevent thoſe evaſions and violations of the Law, which we have reaſon to believe exiſts, and is practiſed in every part of the kingdom; and in order more effectually to attain this, it appears to us, that our Inſpectors of Diſtributors ſhould be armed with ſtronger powers; their duty ſhould extend to watch over and enforce the Collection of the whole Stamp Revenue throughout the country; and to act with effect, they ſhould have ſimilar powers to thoſe of the Surveyors General of Exciſe, in the Revenue Department. By a judicious uſe of thoſe Officers the Board hope to be able to detect and puniſh frauds, and to oblige the Diſtributors to be more regular for the future; full and ample inſtructions on thoſe and ſeveral other points, are prepared to be given to the Inſpectors, and we have reaſon to ſuppoſe; that they will be properly attended to.

We wiſh to point the attention of Government to the mode at preſent adopted, of remitting the Stamp Duties collected in the country; the Money ſo received by our Diſtributors of Stamps is paid to the different Collectors of Exciſe, Officers over whom we have no authority; we ſtate this as an arrangement productive of confuſion, though we do not feel ourſelves competent at preſent to propoſe any remedy.

It ſeems to us highly expedient, that an additional Officer ſhould be appointed to be employed by the Board; emergency on the death or ſuſpenſion of a Diſtributor, he might be ſent to take immediate poſſeſſion of the ſtock, and perform the duties of a Diſtributor, until the vacancy ſhall be filled up by Government; ſuch Officers, when not ſo employed, ſhould be in conſtant attendance to receive ſuch orders, and perform ſuch other buſineſs, as the Board might direct for the general benefit of the Revenue.

With deference we beg leave to ſuggeſt, that the Board might be intruſted (as is the practice in England) with the power of granting rewards for extraordinary trouble, which cannot be foreſeen, under the controul of the Lords of the Treaſury.

As His Excellency's letter leads us to enquire what further improvements may be made in the General Plan of the management of our office, we hope to be excuſed in ſubmitting the many advantages that would ariſe from a ſelect choice of perſons to fill the office of Diſtributor; and alſo, that no perſon ſhould be appointed to the junior ſituations of the office, without being properly qualified. We mention this, as Officers have been appointed, whoſe abilities were not equal to the duties required of them; and as Stampers, the moſt laborious ſituation in the Office, who, from age and infirmity, have been totally unfit for the ſtation.

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The Board would wiſh to make a ſtrong repreſentation of the extra work, which they have always endeavoured to limit as much as poſſible; but they are ſenſible that, until a new office is granted, and the Salaries of the Officers employed are raiſed, it will be impoſſible to avoid its being continued; it is now by long uſage become a neceſſary part of the office ſcheme, and is arranged in the beſt manner that circumſtances will admit to anſwer the Public Service.

And laſtly, we humbly beg leave to ſuggeſt, that it would be very deſirable if all obſolete and deſperate Debts, of which there is no probability of recovering any part, ſhould be removed from the Accounts of this office; and we alſo beg to mention, that ſeveral Diſtributors have ſuſtained loſſes by the rebellion, by fire, and other accidents, which they claim to be allowed credit. The head office has, in two inſtances, been broken open, and money, to a conſiderable amount, taken from the Dublin Diſtributors and the Receiver General. All theſe circumſtances, as they occurred, were repreſented by us to Government; but we never had been favoured with any anſwer on the ſubject; where ſuch loſſes, verified by affidavit, have been ſuſtained, which no prudence could foreſee, and no precaution guard againſt, it appears hard that the individual ſhould ſuffer, when no inattention, neglect, or improper conduct can be attributed to him.

Theſe ideas we beg to ſubmit to His Excellency's conſideration, as what appears to us moſt immediately deſerving the attention of Government; whenever a proper office is given, other Regulations will be ſuggeſted, to detail which, at preſent, we deem unneceſſary, but will be ready to do ſo whenever that event takes place.

We have the honour to be, Sir,
Your moſt obedient humble Servants,

To the
Right honourable Charles Abbot.

Hugh Howard.
Wm Croſbie.

Stamp Office, Dublin, October 29, 1801.

Sir,

We had the honour of receiving your letter of the 16th, with a repreſentation from the Lords of the Treaſury to His Excellency the Lord Lieutenant, on ſeveral Returns and Accounts furniſhed their Lordſhips from this office, on which they make ſuch obſervations as appears to them moſt neceſſary for His Excellency's information.

And as you have been pleaſed to require our opinion thereon, we beg leave to offer ſuch remarks as are ſuggeſted to us by an attentive conſideration of their Lordſhips Report.

Their Lordſhips remark, that many ſums, at preſent loſt to the Revenue, might have been recovered, had the Solicitor proceeded againſt diſmiſſed and deceaſed Diſtributors, and their ſureties; to which we beg leave to anſwer, that the moſt peremptory Orders, in all thoſe inſtances, were iſſued to the Solicitor to proceed againſt ſuch defaulters.

That they have not been complied with, we muſt entirely attribute to the inadequate manner in which the Solicitor was paid.

Their Lordſhips alſo remark on the gradual increaſe of Arrear, as appears by the quantity of ſtock in hands at the time of the receipt of each new conſignment. The increaſe of the quantity of ſtock in hands of the ſeveral Diſtributors, is accounted for by a variety of new Stamp Duties, impoſed principally within the laſt two years, of which it was not eaſy to proportion the exact quantity neceſſary for each Diſtributor to be ſupplied with. We are aware, however, that too great a quantity of ſtock has been ſuffered to accumulate in the hands of Diſtributors, and we are taking effectual ſteps to reduce it.

Their Lordſhips alſo remark, that it appears, that the Diſtributors receive conſignments of Stamps, without any Account at the time rendered by them or exiſting in the office, to ſhew the Amount of the ſtock on hands, or the Arrears of Money due by them; although no Accounts is given by a Diſtributor of the total amount of his ſtock at the time of making a new demand, yet, in the ſame printed form he uſed for making his demand, he is required, and does make, a Return of the number

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number of every deſcription of Stamps he has remaining, of which he demands a freſh ſupply.

If the weekly and monthly Returns required from the Diſtributor be correctly furniſhed by them, the preſent Regulations are ſufficient to enable the Comptroller at any time to know with accuracy the exact ſtate of their Accounts, both as to ſtock on hands, and Caſh Balances. It has been the practice of the Board, adopted from the neceſſity of the meaſure, to withhold Stamps for ſome weeks prior to the 25th of March in each year, in order that all Balances may be accurately ſtated to that day; and as every Diſtributor is informed of it, they have full time previouſly to demand ſuch a ſupply as may prevent any inconvenience to the Public, or expoſe the Revenue to any diminution of the conſumption of Stamps.

As the Accountant General has reported, that the neceſſary Returns were not furniſhed him from this Office, we referred his Statement to the Comptroller, and we beg leave to encloſe his Report on that ſubject; and alſo to report, that had any requiſition for Returns come from the Accountant General, they ſhould have been immediately complied with. As no notice of the kind was ever given to the Board, we could not ſuppoſe that any interruption had taken place in the Returns uſually made from the office. The Accounts for the laſt four years, required by the Accountant General, have been furniſhed by him.

Their Lordſhips notice how much the Hat Duty of this year has fallen ſhort of what it produced laſt year; for this diminution we cannot account, and muſt join with their Lordſhips in obſerving, that there is every appearance of exceſſive fraud on the part of the Hatters.

The Act of Parliament allows Diſcount to any Hatter who pays for Stamps at any one time to the amount of Ten Pounds or upwards, without requiring that the Stamps ſo purchaſed are for his particular uſe or benefit. It is impoſſible to keep any Account at the head office of the number of Stamps uſed or even purchaſed by each individual, as it is the conſtant practice of ſeveral of them to join in taking out the quantity requiſite to entitle them to the Diſcount, which, being taken out in the name of one, renders enquiry impracticable; neither can there be any judgment formed of the number of Hat Stamps uſed in any particular diſtrict from the Return of the Diſtributor, as many of the principal Hatters get their Stamps and Licenſes in Dublin. The Diſtributors are required to furniſh Returns of the number of Hat Stamps ſold by them; when this is done, an accurate Return can be furniſhed of the number of Hat Stamps uſed in the Kingdom, but no account can be given of the names of the Hatters who have purchaſed them, or the number taken by any one individual.

We alſo know that the Duty on Game Licenſes has been evaded, as that branch of the Revenue has fallen far ſhort of what it ought to produce; but with all ſubmiſſion, we beg leave to ſtate, that no want of attention can be attributed to us in not exerting the powers given by Law, or not calling out the exertions of our Officers. We do not conceive that the Law veſts any particular authority with us, as it gives the power of proſecution to any perſon who chooſes to undertake it; and conſtituted as our Inſpectors are, we did not conceive ourſelves empowered to make that any part of our inſtructions; but although they were not poſitively ordered, yet they were given to underſtand, both by private communication and afterwards by letter, that if they would undertake the buſineſs, they would meet every ſupport from the Board.

Government are in poſſeſſion of what was conſequently done, and of the difficulties thrown in their way, which induced us to requeſt, that ſuch additional powers ſhould be granted them, as would put a ſtop to the interference or improper conduct of any perſons who might wiſh to continue the abuſe. To ſhew the good effect of what has been already done, we can ſtate, that the number of Game Licenſes taken out in the cities of Dublin and Cork, from the 25th of March laſt, to the 1ſt of October, exceeds, by one-third, the number taken out laſt year.

In the inſtances of Bettſon and Faucett, we beg to obſerve, that the Solicitor was directed to proceed againſt Bettſon, and that he thinks a conſiderable part of his Arrear may be recovered.

In

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In the inſtance of Faucett, Diſtributor of Sligo, we muſt freely acknowledge, that a degree of indulgence has been ſhewn which we cannot altogether juſtify; but we beg to be allowed to ſay, that it was in conſequence of the interference of one of the moſt reſpectable gentlemen in this kingdom, who frequently came to the Board, and aſſured them, that if time was allowed, meaſures would be taken to pay off the Arrear; ſuch influence has alſo been frequently exerted with Government, and has rendered ineffectual the ſteps taken for the recovery of Arrears; in evidence of which we can ſtate the caſe of the late Lord Mayo, for, in the year 1790, a report was made by the Solicitor, that he had obtained judgment againſt Lord Mayo, and his ſureties, but had not proceeded, having been ſo directed by the Attorney General, the regulations about to be adopted with reſpect to the Solicitor, will, we hope, in a little time, effectually prevent the abuſes reported by the Inſpectors; that they found Printers publiſhing without Licenſes, and on paper without Stamps. The circumſtances of Mr. Graham, having acted as Diſtributor ſo long without authority, happened thus: On the death of Mr. Whitelaw, Diſtributor of Leitrim, as there was no perſon unemployed in the office to whom the Commiſſioners could confide the Stamps, Mr. Graham, who acted as his Sub-diſtributor, was ſuffered to keep poſſeſſion of the ſtock he had on hands, until a ſucceſſor ſhould be appointed. For the ſpace of two years, though ſeveral were appointed by Government, not one could be found who would give ſecurity, and take out the commiſſion, and as Mr. Graham was regular in his returns and payments, ſmall ſupplies were occaſionally ſent him, that the Public might not ſuffer; this was reported to Government at the time. On the ſubject of the Arrear due by the Printers of Clonmell, reported to the Board by Mr. Mahon, their Lordſhips are pleaſed to infer, that the Commiſſioners did not pay that attention to the Reports of their Inſpectors, which they ought to have done; but we beg leave to ſay, that in this, and in every inſtance, the Solicitor was directed to proceed. The late Diſtributor of Clonmell was, for a conſiderable time, in ſuch a ſtate of mental derangement, as prevented him from paying any attention to his duty. Upon the appointment of a new Diſtributor, he was poſitively directed to demand ſecurity from the Printers of the Clonmell Paper, and upon their neglecting to do ſo, had Orders not to furniſh them with any more Stamps, in conſequence the Paper has been diſcontinued.

As the different county Diſtributors have been directed to make a Return of the Number and Places of Abode of the Sub-diſtributors they employ, when that is done, we ſhall make ſuch a Statement as may enable His Excellency to form an opinion of the new Diſtributors neceſſary to be appointed. The attention of Government, in giving an additional Inſpector, and placing that Officer in a more efficient ſituation, will, we truſt, in a ſhort time, prevent thoſe failures and irregularities hitherto committed.

The general Order to the Diſtributors, is to ſend up weekly and monthly Returns to the head office of their payments to the Collectors, together with his receipt; but in many inſtances the ſales are too trifling, and their place of abode ſo diſtant from the Collector, that it has been hitherto found impracticable to enforce univerſally a ſtrict compliance, particularly as to the weekly Returns; and we humbly beg leave to ſtate, that though we do not wiſh by any means to interfere with the general principle, the neceſſity and juſtneſs of which we fully agree to, yet, that uſing a diſcretionary power in not endeavouring to enforce what we know cannot be complied with, would better anſwer the purpoſe of the Revenue. We are of opinion, that every Diſtributor, however ſmall his receipts, ſhould be obliged to pay to the Collector within the month; and that, whenever it is omitted, an Inſpector ſhould be ſent to examine into the cauſe of his neglect.

It has been ſuggeſted, that the Diſtributors ſhould make more frequent returns of their ſtock; but we have great doubts whether any uſeful purpoſe would be anſwered by it. We have already ſtated, that the preſent Regulations of Officers are ſufficient to enable the Check Officer always to know the exact ſtate of their Accounts, if their returns are correct. To enforce that correctneſs, as much as poſſible, is our great object, which can only be done by frequent inſpections. The principle laid down is, that no Diſtributor ſhould be ſuffered to have a larger quantity of Stock than is neceſſary; this ſuppoſes that he muſt make frequent demands for

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for freſh ſupplies; and from the difficulty of finding ſafe modes of conveyance to the diſtant parts of the kingdom, conſignments of Stamps are frequently three weeks or a month before they reach their deſtination. Were the Diſtributors obliged to make frequent returns, their ſupplies would not be included in them until they actually arrived; ſo that their Accounts would never agree either with the Check Officer or Warehouſekeeper; and the ſame difficulty which occurs now in withholding Stamps from them for a ſhort period, only once a year, would then frequently happen, to the great inconvenience of the Public and loſs to the Revenue, agreeably to their Lordſhips ſuggeſtions. Books are at preſent preparing to be ſent to the different Diſtributors, ſo formed as will enable them to keep their Accounts, in future, in the moſt regular and uniform manner.

The Inſpectors will be inſtructed to make an immediate reviſion of the ſecurities of the different Diſtributors, which we think, in moſt inſtances, ought to be increaſed in proportion to their ſales, and to the quantity of ſtock neceſſary to be intruſted to each, ſuch reviſion to be reported in every viſit of the Inſpectors.

If His Excellency would be pleaſed to direct an inſpection of the houſes we at preſent occupy, and compare the accommodation they ſupply with what we conceive neceſſary, and which is fully detailed in the Paper marked Letter A. by their Lordſhips, He will perceive how very inadequate our preſent ſituation is for carrying on the Buſineſs of the Stamp Department; and alſo the neceſſity of paying immediate attention to the repreſentation we have ſo frequently made to Government on this ſubject.

In the Report we had the honour of ſubmitting to His Excellency, we have anticipated many obſervations, which otherwiſe it might be neceſſary now to offer on what their Lordſhips have ſuggeſted, relative to the neceſſity of rendering Check Officers more efficient, and of employing the Inſpectors with more effect; as you were pleaſed to require our opinion, we have given it with freedom on the regulations and meaſures propoſed by their Lordſhips; and when we have taken the liberty to differ from what they ſuggeſt as neceſſary, have aſſigned the reaſons by which we were actuated; and we ſhall now only beg leave to remark, that the attention and attendance of the Commiſſioners have always been fully adequate to the Buſineſs of their Department. In evidence of which, if neceſſary, we beg to refer to the Minutes.

We have the honour to be, Sir,
Your obedient Servants,
Peter Holmes.
H. Howard.
W. A. Croſbie.

To the
Right honourable Charles Abbot,
&c. &c. &c.

Stamp Office, November 7th, 1801.

Sir,

We had the honour of receiving your letter of the 31ſt of October, mentioning that His Excellency the Lord Lieutenant, having taken our letter of the 17th of October into his conſideration, as alſo a letter from the Lords Commiſſioners of the Treaſury of the 13th, had been pleaſed to direct, that the different Regulations detailed in your letter ſhould be carried by us into immediate effect.

And that it was His Excellency's pleaſure, that we ſhould report to you, for His information, the weekly proceedings of our Board, relative to the ſeveral meaſures to which he has thought it neceſſary at this time to direct our particular attention; and, in obedience to His Excellency's commands, we humbly beg leave to report,

1ſt, That Orders have been iſſued to the Receiver General and Comptroller, when the buſineſs of each day is over, to compare their ſeveral books wherein the daily Warrants are entered, in order that each ſpecific Duty may be immediately checked; on their agreeing, the Receiver General's book is to be ſigned by the Comptroller, and the Comptroller's book by the Receiver General, which will be an authentic document of the receipt of that day.

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2ndly, A letter has been written to the Comptroller, peremptorily requiring his perſonal attendance to take charge of the duties of his office. We have ſigned and ſent up, for His Excellency's approbation, a commiſſion appointing Mr. Mulock, at preſent Firſt Clerk in the Comptroller's office, to be Deputy Comptroller; and as His Excellency has directed that the next Clerk in rotation ſhould ſucceed him, and alſo, that we ſhould aſſign to the junior Clerks an increaſe of Salary, provided theſe Clerks were reported to you capable of performing their ſeveral Duties, we have referred the queſtion of their capability to the Firſt Clerk, who alone is competent to decide upon it, and we beg leave to encloſe his Report.

3dly, The Solicitor has been informed, that, in lieu of the ſalary of £. 100. per annum, paid him for carrying on Law proceedings, that his bills of coſts incurred in any proſecutions undertaken under our directions, ſhould, on being firſt duly taxed, be paid him, and has got the fulleſt directions immediately to proceed againſt all defaulters, as he is now placed in ſuch a ſituation as will enable him to do his duty with effect.

4thly, We have ſigned Mr. Halpin's commiſſion, as Teller of Stamps, and ſent it up for His Excellency's approbation. His Excellency has been pleaſed to direct that two books ſhould be kept by the Teller of Stamps; in one of which the goods taken out of the head office are to be entered; and in the other are to be entered all ſtamped goods that are for the uſe of the Diſtributors; theſe two books to contain the whole of the buſineſs done for the kingdom, and to prove a check upon all parties.

But we humbly beg leave to ſtate to His Excellency, that the additional buſineſs of keeping ſuch books is totally incompatible with the preſent duty of Teller of Stamps, the buſineſs in his Department has ſo much increaſed, as to be almoſt more than equal for the ability of any one perſon to execute; when the Stamp Duty on Bank Notes took place, Mr. Halpin repreſented that he could not, in addition to his other duty, find time to tell the Bank Notes, which, on its being examined into, he proved ſo completely to the ſatisfaction of the Board, that the Commiſſioners were under the neceſſity of directing, that the Superviſor (although it is inconſiſtent with his office) ſhould undertake that duty, which he has executed ever ſince; the Teller of Stamps keeps all the Stamping Warrants.

5thly, The Regulations, relative to the Inſpector of Diſtributors, have been carried into effect, as far as relates to the Board. They are now on their tour with full inſtructions; Certificates have always been required of them, as to the number of days that they have been on actual ſervice, and they are directed to make quarterly Reports of their proceedings, Copies of which, when made, we ſhall have the honour of ſubmitting to you.

6thly, We beg leave to repreſent, that we are not by any means reſponſible, if improper perſons, or men not poſſeſſed of ſufficient property, have been appointed Diſtributors, as the Order of Government, for their appointment, has always been peremptory; and as to the ſufficiency of ſureties propoſed, we muſt always rely on the Report of our Clerk of the Securities, to whom ſuch conſiderations are always referred.

7thly, The different Diſtributors, who have claimed to be allowed for loſſes ſuſtained by various accidents, have been directed again ſpecially to report on the ſame, accompanied with proper affidavits; and the Solicitor has been directed to report on ſuch Debts as are deſperate, and of which he does not think any part recoverable; when theſe ſeveral Returns are made, we ſhall have the honour of ſubmitting them to you, for His Excellency's conſideration.

8thly, We are taking the ſpeedieſt and moſt effectual ſteps, to carry into immediate effect the ſeveral Regulations recommended by the Lords Commiſſioners of the Treaſury, moſt of which, we beg to be allowed to ſay, we had, in a great degree, anticipated; and we have given directions, that a general reviſion be made, as ſoon as poſſible, of the ſureties of the ſeveral Diſtributors; but this will require ſome time, as it cannot well be done until a general Report of the Inſpectors can enable us to aſcertain the actual amount of ſtock neceſſary to be left in the hands of the different Diſtributors, for the proper ſupply of their Diſtricts; we can then determine the amount of additional ſecurity neceſſary to be demanded from each.

9thly,

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9thly, The Lords Commiſſioners of the Treaſury having further repreſented to His Excellency, 1ſt,

That forged Stamps are vended in the city and country; 2ndly, That forged Stamps have been brought to the Stamp Office by Major Sirr and Swan, and that information had been given, ſuch as might lead to detection; 3dly, That Stamps, for the purpoſe of retailing, have been granted to perſons in the City of Dublin, who were improper for that truſt; 4thly, That Stampers employed in the Stamping Room, are admitted to retail Stamps:

We beg to remark, that we are well aware that numbers of forged Stamps are vended in this kingdom. That though we have ſometimes been enabled to proſecute to conviction, yet the great difficulty of procuring ſufficient evidence, with other circumſtances, has generally defeated all attempts of that nature; with reſpect to the forged Stamps and Dies, brought to the office by Major Swan, on the 9th of September 1800, he was immediately referred to the Solicitor, his proceedings on that and every other caſe of the ſame nature, which has lately occurred, ſhall be immediately forwarded for His Excellency's information.

His Excellency directs, that Orders be iſſued to our Inſpectors, to examine, as far as the caſe will admit, the ſtock in the ſhops of the ſeveral venders of ſtamped goods in Dublin; but with all due deference, we conceive that our Inſpectors are not empowered, by any authority they can derive from our Board, to make ſuch an examination, as ſuch perſons might refuſe them admiſſion, and are not bound to ſubmit their ſtock to any inſpection. The Stamp Act is imperative on the Commiſſioners to allow 3 per cent. to every perſon who ſhall bring Vellum, Parchment, or Paper, to the head office to be ſtamped, the Duty whereof amounts to £. 20. or upwards, if he ſwears that ſuch Stamps are for his uſe and benefit, nor have the Commiſſioners any power of refuſing Stamps, to any perſon, who has taken ſuch Affidavit purſuant to the Act. We are convinced of the neceſſity of limiting the number, which perhaps would not conſiſt of more than fifteen; at preſent there are 33 retailers of Stamps in Dublin, who take out diſcount Warrants, beſides numberleſs others, who ſell Stamps, as a common article of retail, of theſe we have no means of aſcertaining the number.

On enquiry, we have found that the families of two of the Stampers retail Stamps; one only has taken the Affidavit. They have been directed to diſcontinue this practice, as ſoon as their ſtock, which they repreſent as ſmall, is diſpoſed of; and an order has been given, that no perſons employed in the cuſtody or preparation of Stamps, are, for the future, on any account, to vend the ſame.

10thly, We encloſe a return of the different Diſtributors throughout the kingdom; alſo, ſhewing the number of Sub-diſtributors they employ, and the towns where they reſide; by which His Excellency will perceive how the country is ſupplied, and can form an opinion as to the neceſſity of new appointments; and here we beg leave to ſay, that it has always been our object to limit (as much as is conſiſtent with the great object of ſupplying the country) the number of Diſtributors, having invariably experienced the difficulty of obliging thoſe, whoſe profits were trifling, to be regular in their returns, which has occaſioned not only a great degree of confuſion in the Office Accounts, but alſo a conſiderable loſs to the Revenue. In ſome countries the Diſtributors are ſtill on the original ſalary of £. 50. a year, and as it can be no great object to ſuch Diſtributors to extend their Sales, the Public are, of courſe, very ill ſupplied in their diſtricts.

11thly, As His Excellency has been graciouſly pleaſed to ſignify to us his intention of increaſing the Salaries of the Officers at the head office, and has required of us to lay before him a Statement of ſuch Salaries as we think may be adequate to the ſervices performed by each, in order that the allowances for extra duty may ceaſe, we hope we may be allowed to ſuggeſt, that if the Officers here were placed on the ſame eſtabliſhment with their brothers in England, it would at all times prove a ſtimulation to their exertions in the execution of their duty.

We humbly hope that the above ſtatement will ſhew, that we have not been inattentive to the important branch of the Revenue committed to our care; limited and defective as our Powers have heretofore been, we did not feel ourſelves competent

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competent to thoſe meaſures of coercion, which, from the attention of His Excellency to this Department, we are now able to adopt; ſome very neceſſary regulations, and improvements muſt be the work of a little time, but we hope we are in a fair train of rectifying the abuſes which have crept into the Stamp Department, and of eſtabliſhing it on a permanent ſyſtem for the future.

We have the honour to be, Sir,
Your moſt obedient Servants,

Edward Fitz Gerald.
H. Howard.

To the
Right honourable Charles Abbot,
&c &c. &c.

Stamp Office, Dublin, December 11th, 1801.

Sir,

Purſuant to your directions, we have the honour to lay before you, for His Excellency's information, an Account of Caſh paid the ſeveral Officers for extra Attendance for the laſt ten years, ending March 25th, 1801.

In this Return, furniſhed by the Comptroller, there is an apparent difference in the Sums paid on Account of Extra, with that furniſhed ſome time ago from the Secretary's office, for the years 1800 and 1801, in conſequence of the Comptroller having placed Sums to the Account of the Year 1801, when they were paid, which the Secretary placed to the Account of the year 1800, as they became due on the 25th of March of that year; but the Sums total of the two years, taken together, exactly correſpond.

We have the honour to be, Sir,
Your moſt obedient Servant,
Hugh Howard.

To the
Right honourable Charles Abbot,
&c. &c. &c.

Stamp Office, Dublin, April 3d, 1803.

Sir,

We had the honour of receiving your letter of the 2d inſtant, containing His Excellency's directions, that we ſhould cauſe our Inſpectors to make their Reports, with every diſpatch, for the quarter ended the 25th of laſt month, and that Copies of them ſhould be ſent to you for His Excellency's information.

We beg to be allowed to ſtate, that having been directed, by the Lords of the Treaſury, to make up the quarterly Accounts of this Office on the 5th of April, the Inſpectors have not been inſtructed to deliver in their Reports until after that period; that three of them are at preſent out on inſpection; and we hope, about the 20th of this month, to be able to lay their Reports before you for His Excellency's information.

We have the honour to encloſe the Report of our Solicitor, relative to his proceedings in the proſecution we have directed him to carry on againſt the Dublin printers.

We have the honour to be, Sir,
Your obedient Servants,

Hugh Howard.
Wm Gore.

To
Alexander Marſden, Eſq; Dublin Caſtle.

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STAMP OFFICE, DUBLIN, January 8th, 1805.

II.—1. Copies of the ORDERS, Inſtructions, and other Documents, received by the Commiſſioners for managing the Stamp Duties in IRELAND, from the Commiſſioners of the Treaſury, reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues ariſing from the Stamp Duties;—ſince the 1ſt of January 1800.

Treaſury Chambers, 12th November 1800.

Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to deſire that you will order that their Lordſhips be in future furniſhed with triplicates of the weekly Abſtracts of Caſh, made by the Receiver General of Stamp Duties, to commence on and from Monday next.

I have the honour to be, Gentlemen,
Your obedient Servant,
GEORGE SHEE.

To the
Commiſſioners for managing
Stamp Duties.

Treaſury Chambers, 16th January 1801.

Gentlemen,

I am directed, by the Commiſſioners of the Treaſury, to deſire that you will pleaſe to tranſmit to me, for their Lordſhips information, a Statement of the whole Arrear of Stamp Duties to the 31ſt December laſt; alſo, an Account of the Amount due by each individual acting Diſtributor, where that Amount exceeds One hundred Pounds; and an Account of the Balances due by deceaſed and diſmiſſed Diſtributors.

I have the honour to be, Gentlemen,
Your obedient humble Servant,
GEORGE SHEE.

To the
Commiſſioners for managing
Stamp Duties.

Treaſury Chambers, 6th February 1801.

Gentlemen,

The Accounts, furniſhed in conſequence of my letter of the 16th inſtant, having been laid before the Lords Commiſſioners of the Treaſury, I am directed by their Lordſhips to deſire that you will furniſh an Account in detail of the Caſh in hands of the Collectors of Exciſe, amounting, as appears on the face of the Abſtract returned by you, to Twenty-ſeven thouſand and forty-three Pounds Nineteen Shillings and Two Pence ſterling alſo to furniſh them with a Statement of the Securities

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Securities entered into by each Diſtributor of Stamps, and to ſtate what proceedings have been taken for recovering the Arrears due by deceaſed and diſmiſſed Diſtributors, as well as what Sums, if any have been ſo recovered, and the expence attending the recovery of the ſame. I am further directed, by their Lordſhips, to deſire that you do alſo furniſh a Return of the Amount collected and Stamps furniſhed to each individual Diſtributor for the laſt four years, diſtinguiſhing each year; and that you do ſtate to their Lordſhips, if, in your judgment, any objection lies to the Diſtributors being ordered to furniſh their Accounts monthly or quarterly, inſtead of annually.

To the
Commiſſioners for managing
Stamp Duties.

I have the honour to be, Gentlemen,
Your moſt obedient humble Servant,
GEORGE SHEE.

Treaſury Chambers, 20th February 1801.

Gentlemen,

I am directed, by the Lords of the Treaſury, to inform you, that I addreſſed you a letter, by their directions, on the 6th inſtant, requiring you to furniſh an Account in detail of the Caſh in the hands of the Collectors of Exciſe, amounting, as appears on the face of the Abſtract returned by you, to £. 27,043. 19s. 2d.; alſo to furniſh them with a Statement of the Securities entered into by each Diſtributor of Stamps, and to ſtate what proceedings have been taken for recovering the Arrears due by deceaſed and diſmiſſed Diſtributors, as well as what Sums, if any, have been ſo recovered, and the expence attending the recovery of the ſame; and further deſiring you alſo to furniſh a Return of the Amount collected and Stamps furniſhed to each individual Diſtributor for the laſt four years, diſtinguiſhing each year, and directing you to ſtate to their Lordſhips, if, in your judgment, any objection lies to the Diſtributors being ordered to furniſh their Accounts monthly or quarterly, inſtead of annually; and I am to obſerve, that as the receipt of that letter has not been noticed, their Lordſhips are apprehenſive it cannot have reached you.

To the
Commiſſioners for managing
Stamp Duties.

I have the honour to be, Gentlemen,
Your obedient Servant,
GEORGE SHEE.

Treaſury Chambers, 14th Auguſt 1801.

Gentlemen,

In the abſence of the Secretary I am directed, by the Lords Commiſſioners of the Treaſury, to deſire you will ſtate to them the Proceedings which you have taken to compel the cloſing of the Accounts of the Diſtributors of Stamps, who, by your Return to the Chancellor of the Exchequer, dated the 10th October 1800, appeared to have neglected ſending to the Office their annual Accounts for the year ended the 25th March 1800; you will alſo ſtate the periods at which they ſent in thoſe Accounts reſpectively.

I am alſo to deſire that you will lay before their Lordſhips a ſimilar Return to that made purſuant to their Order of the 16th January, and dated the 30th January 1801, viz. An Abſtract of the Balances and Arrears of Stamp Duties; and that you will ſtate the period at which the Balances of each preſent Diſtributor, and alſo the Balances of each deceaſed and diſmiſſed Diſtributor, or Collector, as ſtated in your Return made purſuant to their Order of the 16th January, and dated the 31ſt January 1801, commenced and cloſed.

You will alſo ſtate the Proceedings taken to recover ſuch Balances, and the Amount recovered to the preſent day, particularizing the Sum recovered from each, with the Expence attending the ſame.

You will alſo be pleaſed to ſtate, whether the Bonds of the Diſtributors of Claremorris and Mayo, mentioned in your Return of the 24th February laſt, as not then executed, have been ſince, and at what time, regularly executed and lodged in your Office.

Their Lordſhip direct me to ſtate, that they have no doubt of your having ſteadily purſued the determination mentioned in your letter of the 28th February laſt,

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laſt, to enforce an immediate ſettlement and payments of the Diſtributors Balances. In that letter you ſay, " that you hope that their Lordſhips would ſuſpend their " opinion on this ſubject, till you can lay before them the reſult of the ſtrong and " coercive mode now in execution, as you entertain ſanguine expectations that it " will produce the deſired effect." In conſequence of this intimation, their Lordſhips deſire me to expreſs the impatience with which they have ſo long expected a Statement upon that ſubject, and they deſire that you report to them what ſteps have been taken, and how far you have ſucceeded in effecting ſo deſirable an object.

Their Lordſhips deſire that you will return an Account of the Produce of the Hat Duty to the 25th March laſt, and from that period to the 8th inſtant, or the lateſt day poſſible; alſo a ſimilar Account of the Produce of the Game Licenſes.

You will alſo return a Liſt of the Diſtributors diſmiſſed within the laſt four years to the preſent date, ſtating the Cauſe of each, and Period of ſuch Diſmiſſal, if any has taken place.

Their Lordſhips deſire that you will tranſmit, for their peruſal, the Reports of your ſeveral Inſpectors in the year 1800 and 1801, with the ſeveral Orders iſſued to them relative to their inſpections.

I am, Gentlemen,
Your moſt obedient humble Servant,
JAMES CROFTON.

To the
Commiſſioners for managing the
Stamp Duties.

Treaſury Chambers, October 5th, 1801.

Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to deſire you to return forthwith, for their information, a Liſt of ſuch Hatters as have paid for Stamps, ſetting forth the Number, Rate, and Amount of ſuch Stamps that each has paid for, from the commencement of the Act, diſtinguiſhing each year.

And their Lordſhips having a wiſh to ſee the Books wherein the Entries or Warrants are made daily of the Hat and other Duties,

I am to requeſt that you will have thoſe Books ſent to the Treaſury ſo ſoon as the Offices cloſe their buſineſs this day.

I am, Sir,
Your moſt obedient humble Servant,
G. CAVENDISH.

To the
Commiſſioners of Stamps.

Treaſury Chambers, October 5th, 1801.

Gentlemen,

I am directed, by the Lords Commiſſioners of the Treaſury, to deſire you to return forthwith, for their information, a Liſt of all Hatters who have taken out Licenſes in this kingdom, ſtating their Reſidence and the Time of their taking out the ſame reſpectively in each year, ſince the commencement of the Act.

I am, Gentlemen,
Your moſt obedient humble Servant,
G. CAVENDISH.

To the
Commiſſioners of Stamps.

Treaſury Chambers, 4th December 1801

Gentlemen,

The Right honourable the Chief Secretary having ſignified the commands of the Lord Lieutenant, that all Public Accounts be, in future, made up yearly to the 5th of January in each year, and quarterly to every 5th April, 5th July, 10th October, and 5th January;

The Lords Commiſſioners of His Majeſty's Treaſury deſire that you will give the neceſſary directions for having the Stamp Accounts made up accordingly.

I have the honour to be, Gentlemen,
Your moſt obedient humble ſervant,
G. CAVENDISH.

To the
Commiſſioners of Stamps.

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Treaſury Chambers, 18th December 1801.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will tranſmit to me, for their Lordſhips information, Copies of the Inſtructions given by you to your ſubordinate Officers, for the purpoſe of inſuring their making up their reſpective Accounts to the new quarterly periods.

I have the honour to be, Gentlemen,

Your moſt obedient humble ſervant,

G. CAVENDISH.

To the
Commiſſioners of Stamps.

Treaſury Chambers, 31ſt July 1802.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will ſend me, for their Lordſhip's information, a Copy of the Inſtructions iſſued by you to the ſeveral Officers employed in the management of the Stamp Duties, for their guidance in the performance of their Duty reſpectively.

I have the honour to be, Gentlemen,

Your moſt obedient humble ſervant,

To the
Commiſſioners of Stamps.

G. CAVENDISH.

Treaſury Chambers, 3d Auguſt 1802.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to obſerve to you, that the produce of the Tax upon Hats has fallen very ſhort of what might have been expected; and their Lordſhips apprehend that this is owing to ſomething defective in the mode of collecting.

It is their Lordſhips commands, that you do ſtate to me, for their information, what you ſuppoſe to be the cauſe why this Tax has been ſo unproductive, and that you would ſuggeſt ſuch meaſures as you may deem neceſſary to be adopted, in order to render it effective.

I have the honour to be, Gentlemen,

Your moſt obedient humble ſervant,

G. CAVENDISH.

To the
Commiſſioners of Stamp Duties.

Treaſury Chambers, 3d Auguſt 1802.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will return to me, for their information, a Liſt of all Officers in the Stamp Department, who have neglected to make any Returns to the head office, which may have been ordered by you in the five years that ended on the 25th of March 1802; and alſo, that you do ſtate to me your proceedings in conſequence of ſuch neglect.

I have the honour to be, Gentlemen,

Your moſt obedient humble ſervant,

G. CAVENDISH.

To the
Commiſſioners of Stamp Duties.

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Treaſury Chambers, 8th October 1802.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you aſſign your reaſons for the delay of tranſmitting to me, agreeably to their Order of the 3d of Auguſt laſt, "The Liſt of all Officers in the Stamp Department, who "have neglected to make any Returns to the head office, which have been ordered "by you, in the five years ended the 25th March laſt; and alſo, that you do ſtate "to me your proceedings in conſequence of ſuch neglect."

I am, Gentlemen,
Your moſt obedient humble Servant,
G. CAVENDISH.

To the
Commiſſioners of Stamp Duties.

Treaſury Chambers, 16th October 1802.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will ſend me, for their information, an Account of the Balances in each of the Diſtributors hands, at the end of each quarter, from the 5th of January 1802, diſtinguiſhing the Amount in Caſh from the Amount in Stock, with the Dates and Amount of each conſignment from ſaid day, and alſo the Names and Amount of the Securities of each of theſe Diſtributors.

I am, Gentlemen,
Your moſt obedient humble Servant,
G. CAVENDISH.

To the
Commiſſioners of Stamp Duties.

Treaſury Chambers, 6th December 1802.

Gentlemen,

Sir William Gleadowe Newcomen, Bart. having, on the 5th July 1800, paid into the Teller of the Exchequer, the ſum of Two thouſand Pounds, being part of the Balance due by the late Lord Mayo;

I am commanded, by the Lords Commiſſioners of the Treaſury, to ſignify their deſire, that you do take note thereof in your Accounts accordingly, and deduct ſaid ſum in your Accounts from the charge againſt the Securities of the late Lord Mayo.

I have the honour to be, Gentlemen,
Your moſt obedient Servant,
G. CAVENDISH.

To the
Commiſſioners of Stamp Duties.

Treaſury Chambers, 6th January 1803.

Gentlemen,

My Lords Commiſſioners of the Treaſury have, on the 6th December laſt, ſtated to you, "that Sir William Gleadowe Newcomen, Bart. had, on the 5th July 1800, paid "to the Teller of the Exchequer the ſum of Two thouſand Pounds, being part of "the Balance due by the late Lord Mayo, and deſired that you would take note "thereof in your Accounts, and deduct ſaid ſum from the charge againſt the "ſecurities of the late Lord Mayo accordingly;" and as the Accountant General is now preparing an Account for the period from the 25th of March to the 31ſt December 1800, I am commanded by their Lordſhips, to deſire that you will include the ſaid Payment in the Voucher to be furniſhed by you to the Accountant General, for the period above-mentioned, ſo that it may appear, on the face of the Account, to have been paid in the year in which it was actually received at the Treaſury.

I have the honour to be, Gentlemen,
Your moſt obedient Servant,
G. CAVENDISH

To the
Commiſſioners of Stamp Duties.

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Treaſury Chambers, 6th June 1804.

Gentlemen,

I am commanded, by the Lords Commiſſioners of the Treaſury, to deſire you will forthwith return to them a Liſt of the diſmiſſed and deceaſed Diſtributors of Stamps, with the Balance due by each on the 5th of April laſt.

I have the honour to be, Gentlemen,
Your moſt obedient humble Servant,
(For the Secretary)
JAMES CROFTON.

To the
Commiſſioners of Stamp Duties.

Treaſury Chambers, 15th June 1804.

Gentlemen,

Having laid before the Lords Commiſſioners of the Treaſury the Liſt furniſhed by you on the 13th inſtant, containing the Balances due by the ſeveral diſmiſſed and deceaſed Diſtributors of Stamps on the 5th of April laſt;

I am commanded, by their Lordſhips, to requeſt you will tranſmit to me, for their information, a State of the Proceedings taken for the recovery of ſaid Balances, particularizing each caſe and expence incurred in conſequence of ſuch Proceedings.

You will alſo return a Liſt of the preſent Diſtributors, with the Names, Reſidence, and Amount of the Security entered into by each of their Sureties, and a Return of the Names and Amount of Security given by each of the Sureties of the diſmiſſed and deceaſed Diſtributors contained in your Liſt, dated the 5th of April laſt.

I have the honour to be, Gentlemen,
Your moſt obedient humble Servant,
JAMES CROFTON.

To the
Commiſſioners of Stamps.

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STAMP OFFICE, DUBLIN, January 8th, 1805.

II.—2. Copies of the RETURNS, Reports, and Proceedings, of the Commiſſioners for managing the Stamp Duties in IRELAND, upon the Orders, Inſtructions, and other Documents, received by them from the Commiſſioners of the Treaſury, reſpecting the better and more ſpeedily collecting, and paying into the Exchequer, the Revenues ariſing from the Stamp Duties;—ſince the 1ſt January 1800.

Stamp Office Dublin, February 19th, 1801.

Sir,

We beg leave to ſend you the encloſed Statement of the Balances in the hands of the Collectors, which appears to us to be conſiderable; at the ſame time you are aware that no power of calling in thoſe Balances is veſted with us.

We are, Sir,

Your obedient Servants,

Peter Holmes.
Hugh Howard.
W. A. Croſbie.

To the
Secretary to the Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, February 21ſt, 1801.

Sir,

I am ordered, by the Commiſſioners, to ſend you the encloſed Papers, containing an Abſtract of ſtamped goods delivered to Diſtributors, and Amount of Payments made by them to Collectors, from the 25th March 1796 to the 25th March 1800, which you will be pleaſed to lay before the Lords of the Treaſury.

I have the honour to be, Sir,
Your obedient Servant,
Peter Holmes, Sec^r.

To the
Secretary to the Lords of the Treaſury,
&c. &c. &c.

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Stamp Office, Dublin, February 24th, 1801.

Sir,

I am directed, by the Commiſſioners, to ſend, purſuant to directions of the Lords of the Treaſury,

An Account of the ſecurities entered into by each Diſtributor of Stamps; the Account, in detail, of the caſh on hands of the Collectors of Exciſe; the Return of the Amount collected, and Stamps furniſhed to each individual Diſtributor for the laſt four years, diſtinguiſhing each year, have been already furniſhed.

A Statement of the Proceedings that have been taken for recovering the Arrears, due by diſmiſſed and deceaſed Diſtributors, with the Sums recovered, and the expence attending the recovery of the ſame, has not as yet been furniſhed by our Solicitor; the length of time required to make out ſuch Returns is the reaſon why they have not been ſooner furniſhed.

In anſwer to their Lordſhips enquiry, whether the Commiſſioners ſee any objection to the Diſtributors being ordered to furniſh their Accounts monthly or quarterly, inſtead of annually, I am directed, by the Commiſſioners, to ſtate, that in their opinion, it would be very difficult to be accompliſhed; and, if accompliſhed, would not anſwer any beneficial purpoſe. From the mode in which the Diſtributors are furniſhed with ſtamped goods from this office, it neceſſarily reſults, that Stamps, to a conſiderable amount, are always on the road, which would be charged to the Diſtributor's account by the Comptroller, the Diſtributor would not acknowledge himſelf accountable for them, until he actually received them, by which a conſiderable difference would appear in his and the Comptroller's Account. This is obviated at preſent, as, for a conſiderable time before the annual Accounts are made out, no conſignments are ſent from this office.

The Commiſſioners think that the preſent Regulations, in regard to Diſtributors, and a conſtant uſe of the Inſpectors, who will be directed to enforce thoſe Regulations, and have them ſtrictly complied with, will prevent the accumulation of Arrear in future, and conſiderably diminiſh that which now exiſts.

I have the honour to be, Sir,

Your humble Servant,

Peter Holmes, Sec.

To the
Secretary to the Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, February 26th, 1801.

My Lord,

We perceive, from the nature of the Papers we have been called on to ſubmit to your conſideration, that the outſtanding Balances in the hands of Diſtributors have attracted your notice, and we are not ſurpriſed at it, as we muſt admit that they have grown to an unreaſonable amount; the Diſtributors attempt to excuſe themſelves, by alleging the diſturbed ſtate of the country for the laſt two years; this, though we believe it might have been the caſe in a few inſtances, we by no means admit as a ſufficient excuſe; and finding that our peremptory directions to cloſe their Accounts, and diſcharge their Balances, have not been complied with, and that every legal proceſs has been generally ineffectual, we have adopted a more ſummary mode of proceeding; our Inſpectors are now ordered out, armed with all the powers we can delegate to them, to enforce an immediate ſettlement, and, in caſe of noncompliance, to ſeize on all effects liable to our ſeizure, in which caſe we ſhall immediately remove them, and apply to Government to appoint proper perſons in their room; under theſe circumſtances, we ſhould hope you would ſuſpend your opinions on this ſubject, till we can lay before you the reſult of the ſtrong and coercive mode now in execution, as we entertain ſanguine expectations that it will produce the deſired effect.

We have repeatedly repreſented to Government the impracticability of conducting our buſineſs, now ſo greatly increaſed, with propriety or regularity in the preſent wretched and inadequate office; and we can never ſpeak upon this ſubject, without repeating our earneſt ſolicitation, that the neceſſary meaſures may be taken to remedy this miſchief.

We

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We are of opinion, that our Solicitor is very inadequately paid for his trouble, and that he ſhould be put upon the ſame footing of payment as the Solicitors of other Revenue Boards.

We have the honour to be, my Lords,
Your Lordſhips obedient Servants,

Peter Holmes.
H. Howard.
W. A. Croſbie.

To the
Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, March 5th, 1801.

Sir

I am ordered, by the Commiſſioners, to ſend you the encloſed Statement of the Proceedings taken by the Solicitor to this Office, againſt deceaſed and diſmiſſed Diſtributors, &c. which you will be pleaſed to lay before the Lords of the Treaſury.

I have the honour to be, Sir,
Your moſt obedient Servant,

Peter Holmes, Secretary.

To the
Secretary of the Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, September 18th, 1801.

My Lords,

We had the honour of receiving your Letter of the 14th of Auguſt laſt, directing us to ſtate to your Lordſhips the Proceedings we have taken to recover the Balances and Arrears, and to furniſh you with ſeveral Returns, all of which we have the honour to encloſe; and we hope that the length of time evidently required to make them up with accuracy, will account for their not having been ſooner furniſhed.

With reſpect to thoſe Diſtributors, who, on the 10th of October 1800, had neglected to ſend in their annual Accounts for the year ending the 25th March 1800, we beg leave to refer your Lordſhips to Return N° 1.

Return N° 2. is an Abſtract of Balances and Arrears, for the year ending March 25th, 1801.

Return N° 3. is a Statement of the Accounts of the preſent Diſtributors for the laſt five years, ending March 25th, 1801.

Return N° 4. Balances of Stock and Caſh due by deceaſed and diſmiſſed Diſtributors to the 25th March 1801.

Return N° 5. Caſh Balances in the hands of Collectors on the 25th March 1801.

Return N° 6. Solicitor's Report of his Proceedings, by Order of the Board, to recover Balances and Arrears to the preſent day, with the Amount received, and the expence attending the ſame.

Return N° 7. Amount of the Produce of the Hat Duty, from the commencement to the 25th March 1801, and from that period to the 19th September.

Return N° 8. A ſimilar Return of the Game Licenſe Duty.

Return N° 9. A Liſt of the Diſtributors diſmiſſed within the laſt four years to the preſent date, ſtating the Cauſe of each, and Period of ſuch Diſmiſſal.

Return N° 10. The Reports of the Inſpectors of Diſtributors, delivered to the Board in the year 1800, with the ſeveral Orders iſſued to them relative to their inſpections.

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With reſpect to the bonds of the Diſtributors of Claremorris and Mayo, we have to ſtate, that the Diſtributor for Claremorris, and one of his ſureties, have ſigned the bond, which has been lodged in the proper office; his other ſurety, the Honourable Denis Browne, by whoſe recommendation he was appointed Diſtributor, has not yet ſigned, and in conſequence of his delay, the Diſtributor has been written to, to propoſe another ſurety. When the Diſtributor for Mayo was appointed, the proper bond was ſent as uſual to the Collector of the diſtrict, with a requeſt from the Board, that he would ſee it executed. We are informed that the bond was ſigned, but as, about that period, the Collector happened to be changed, by ſome accident the bond was miſlaid, and could never be recovered, although repeated letters were written on the ſubject. The Diſtributor was directed to propoſe new ſureties, and after many delays, a letter, of which we have the honour to encloſe a copy (N° 11.) was received from him. The Board think that his requeſt, contained therein, may, with ſafety, be complied with, and they have every reaſon to believe, that it will be ſettled by the time he mentions.

We beg leave to aſſure your Lordſhips, that our determination, as expreſſed in our letter of the 28th of February laſt, of enforcing an immediate ſettlement and payment of the different Diſtributors Balances within reaſonable limits, has been purſued with ſteadineſs and perſeverance as far as lay within our power. The Diſtributors have been informed, that if they did not immediately reduce their Caſh Balances, it would be conſidered ſuch a breach of their duty, that the Board would immediately enforce their bonds of ſecurity. The Inſpectors have been conſtantly on duty, with Orders from the Board, whenever they find a Diſtributor withholding payment, or in any other reſpect acting improperly, to report him, and if the exigency of the caſe ſhould require it, with authority to ſeize upon his ſtock. They have private Inſtructions, however, not to proceed to extremity, without having previouſly communicated with the Board; but we think it neceſſary again to repeat, that we conceive that it will be impoſſible for us, either effectually to enforce the payment of exiſting Arrears, or to ſecure the future receipt of the Stamp Revenue, until our Solicitor is placed in ſuch a ſituation as will make it his intereſt to do his duty, and conſequently reſponſible for the vigilant execution of ſuch Orders as he may receive from us.

And when your Lordſhips take into conſideration that our Inſpectors (two in number) muſt viſit every county in the Kingdom, inſpect and examine the Accounts of above Sixty Diſtributors before a General Report can be made, we flatter ourſelves that you will not be ſurpriſed, that a ſtatement on that ſubject for the preſent year, has not been ſubmitted to your Lordſhips.

We conſtantly receive Reports, during their progeſs, from our Inſpectors, who are ſtill on duty. We conceive that partial ſtatements would not be ſatisfactory; conſiderable Arrears have been actually paid, or put in a proper courſe of payment; and we only delay our Report until thoſe tranſactions are finally cloſed, when we expect to be enabled to make a full and ſatisfactory repreſentation.

We have the honour to be, my Lords,
Your Lordſhips obedient Servants,
Peter Holmes.

To the
Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, December 26th, 1801.

Sir,

In anſwer to your letter, of the 18th inſtant, to the Commiſſioners, deſiring that they would tranſmit to you, for their Lordſhips information, Copies of the Inſtructions given by them to their ſubordinate Officers, for the purpoſe of enſuring their making up their reſpective Accounts to the new quarterly periods; I am directed to ſend you the encloſed printed Copies of Letters ſent to each Diſtributor on that ſubject, and to acquaint you, that Orders have been iſſued by them to the ſeveral Officers at the head office, directing them to make up their yearly Accounts, in future, to the fifth of January in each year, and their quarterly Accounts to the periods mentioned in their Lordſhips letter of the 4th of this month; and that Copies

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Copies had alſo been ſent to the Chief Secretary to His Excellency the Lord Lieutenant.

I have the honour to be, Sir,
Your obedient Servant,
Robert Smith.

To the
Secretary to the Lords Commiſſioners
of the Treaſury, &c. &c. &c.

Stamp Office, Dublin, Auguſt 5th, 1802.

Sir,

Purſuant to the commands of the Lords of the Treaſury, ſignified in your letter of the 31ſt of laſt month, we have the honour to encloſe Copies of Inſtructions, iſſued to the Inſpectors of Stamp Duties, for their guidance in the performance of their duty, which we requeſt you will be pleaſed to lay before their Lordſhips for their information.

We have the honour to be, Sir,
Your moſt obedient Servants,
John Trench.

To the
Secretary to the Lords of the Treaſury.

Stamp Office, Dublin, Auguſt 5th, 1802.

Sir,

Purſuant to the commands of the Lords Commiſſioners of the Treaſury, ſignified in your letter of the 31ſt of laſt month, we have the honour to encloſe a Liſt of all Officers employed in the management of Stamp Duties, who have been ſuſpended in the laſt two years to the 5th of July laſt, which we requeſt you will be pleaſed to lay before their Lordſhips for their information.

We beg leave to add, that when any Officer in the Stamp Department is found to be ſo negligent of his duty as, in the opinion of the Commiſſioners, to deſerve puniſhment, he is ſuſpended by the Board, and reported to Government, with the charges on which ſuch ſuſpenſion is grounded; but the final deciſion on each of theſe caſes reſts with His Excellency the Lord Lieutenant.

We have the honour to be, Sir,
Your moſt obedient Servant,
John Trench.

To the
Secretary to the Lords of the Treaſury,
&c. &c. &c.

Stamp Office, Dublin, September 15th, 1802.

Sir,

I am directed by the Commiſſioners for managing His Majeſty's Stamp Duties, to acknowledge the receipt of your letter of the 3d Auguſt, intimating, that you were commanded, by the Lords Commiſſioners of the Treaſury, to obſerve the produce of the Tax upon Hats has fallen very ſhort of what might have been expected; and that, as their Lordſhips apprehended that this is owing to ſomething defective in the mode of collecting, they deſire that ſuch meaſures may be ſuggeſted as the Commiſſioners of Stamps deem neceſſary to be adopted, in order to render that Tax more effectual.

In obedience to their Lordſhips commands, I am directed to ſtate, that the Commiſſioners, ſenſible that the produce of that Tax fell very ſhort of what it ought to have produced, had laſt year frequent communications, both with Mr. Abbot and the Chancellor of the Exchequer on that ſubject; that they then recommended that the heavy penalty ſhould be laid upon the Vender and not upon the Purchaſer; and that, in conſequence, a clauſe was drawn up, which they hoped would have been introduced into the Stamp Act of this year.

From the Reports of the Inſpector General, Mr. Irwin, Inſpector of Diſtributors, and the Solicitor, it is evident to the Commiſſioners, that one great cauſe of the deficiency in the produce of the Hat Duties, ariſes from the principal penalty having been

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been laid on the wearer inſtead of the retailer; the penalty on the retailer at preſent is forty ſhillings; ſeveral have been convicted by the Inſpectors, but, as the Magiſtrates, in every inſtance, have reduced the penalty to a moiety, the Inſpectors were loſers by their proceedings.

I am further directed to ſtate, that, in the opinion of the Commiſſioners, it would very much tend to remedy the evil, were the penalties on retailers increaſed to Ten Pounds for every Hat ſold without a licenſe, which would make it an object to our informer to ſue for his proportion.

The Commiſſioners requeſt that you will be pleaſed to ſubmit this to the Lords of the Treaſury for their information.

I have the honour to be, Sir,
Your humble Servant,
Peter Holmes, Junr, Sec^y.

To the
Honourable Geo. Cavendiſh,
&c. &c. &c.
Treaſury Chambers.

Stamp Office, Dublin, October 17th, 1802.

Sir,

Purſuant to the Orders of the Lords Commiſſioners of the Treaſury, ſignified in your letter of the 8th inſtant, we have the honour to encloſe you a Liſt of all Officers, in this Department, who have neglected to make any Returns to the head office, which have been ordered by us, in the five years that ended the 25th March laſt, and alſo the proceedings we have taken in conſequence of ſuch neglect, which we requeſt you will be pleaſed to lay before their Lordſhips for their information.

We have the honour to be, Sir,
Your obedient Servants,
Wm. Gore.

To the
Honourable George Cavendiſh,
&c. &c. &c.

Stamp Office, Dublin, October 22d, 1802.

Sir,

Purſuant to the Order of the Lords Commiſſioners of the Treaſury, ſignified in your letter of the 16th inſtant, we have the honour to encloſe to you an Account of the Balances in each of the Diſtributors hands, at the end of each quarter from the 5th of January 1802 to the 5th of July 1802, diſtinguiſhing the Amount in caſh from the Amount in ſtock, with the Amount of the conſignments from ſaid day, and alſo the Names and Amount of the Securities of each of thoſe Diſtributors, which we requeſt you will be pleaſed to lay before their Lordſhips, for their information.

We have the honour to be, Sir,
Your obedient Servants,
William Gore.

To the
Honourable George Cavendiſh, &c. &c. &c.
Treaſury Chambers.

Stamp Office, Dublin, November 2d, 1802.

Sir,

Agreeably to your letter of the 25th of October to this Board, we have the honour to inform you, that we have communicated with our Solicitor "upon the "alterations that we think may be neceſſary to be inſerted in the ſeveral Acts of "the next Seſſion, for the better Collection of the Revenue under our manage-"ment," who is ordered to prepare the different Clauſes for that purpoſe, which, when

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when put into proper form, we ſhall have the honour to lay before you, at the ſame time ſtating our reaſons for ſuch alterations or additions as we recommend.

We have the honour to be, Sir,
Your obedient Servants,

Hugh Howard.
Edward Fitz Gerrald.
William Gore.

To the
Right honourable Chancellor of the
Exchequer, &c. &c. &c.

Stamp Office, Dublin, December 16th, 1803.

Sir,
In obedience to the Orders of the Lords Commiſſioners of the Treaſury, ſignified in your letter of the 14th inſtant, I am ordered by the Commiſſioners to ſend you the encloſed Account of Stamps taken out by Bankers in Dublin, for Notes at and above Fifty Pounds, ſtating the Deficiency in payments of Duty; taken from the 25th March laſt to the preſent day.

I have the honour to be, Sir,
Your obedient Servant,

Richd Malins.

To the
Secretary to the Lords Commiſſioners
of the Treaſury, &c. &c. &c.

Stamp Office, Dublin, June 13th, 1804.

Sir,
In compliance with your letter of the 6th inſt. I am directed by the Commiſſioners to ſend you the encloſed liſt of the deceaſed and diſmiſſed Diſtributors of Stamps, with the Balance due by each on the fifth of April laſt.

I have the honour to be, Sir,
Your moſt obedient ſervant,

Peter Holmes, Sec^y.

To the
Secretary to the Lords of the Treaſury,
&c. &c. &c.

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